

CALIFORNIA OPTOMETRIC ASSOCIATION
VOLUNTEER EXPENSE REIMBURSEMENT POLICY
Amended June 8, 2016

Purpose

The California Optometric Association Board of Trustees' (COA BOT) is cognizant of its duty to exercise reasonable diligence as a fiduciary of members' financial resources. It is in that spirit that the COA BOT sets forth this policy governing the reimbursement of COA member volunteers for necessary and reasonable travel expenses in the conducting of official business on behalf of the association. The COA BOT additionally notes that adherence to this policy also provides a systematic means by which the cost of travel can be estimated for budget purposes and controlled.

Travel-Related Expense Reimbursement Eligibility

COA volunteers are eligible for travel-related expense reimbursement for budgeted meetings, events or other activities (hereinafter "events") that are a part of the official business of COA. Any travel request on the behalf of the association that was not budgeted must be pre-approved in writing by the COA president and secretary-treasurer.

Eligible Expenses

Travel, Generally

All travel must be by the usually traveled or most direct route. Volunteers traveling another route for their own convenience must bear the extra costs and reimbursements for expenses will be based on the charges or amounts that would normally have occurred.

Air Travel

Reimbursement will be made for the actual cost of coach air travel purchased at least 21-days in advance. Most events in which volunteer travel is involved are scheduled well in advance. Exceptions to the 21-day purchase requirement will be made when an event is scheduled or rescheduled with less notice; in those cases, volunteers are expected to make air travel purchases upon notification of the newly scheduled event. COA will not reimburse for an airline ticket that is obtained with frequent flyer miles or other rewards or incentive program of any nature.

Airline change fees and/or the difference in ticket price necessitated due to a documented change in event times, date or location, or event cancellation; other business-related reason, personal emergency or acts of Nature will be reimbursed upon written approval of the COA president and COA secretary-treasurer

COA will reimburse the baggage fee cost for one piece of luggage.

Ground Transportation

Personal Vehicle

COA will reimburse for use of a personal vehicle at the Internal Revenue Service (IRS) standard mileage rate which is adjusted annually. In the case of volunteers using their personal vehicle to travel to a destination that would normally be made by air, the total mileage reimbursement, along with associated expenses for meals, lodging, and tolls to and from the event, will not exceed the sum of the lowest available round trip coach airfare, plus airport and destination parking fees, if any.

Note: The volunteer's personal auto insurance coverage is the primary auto insurance coverage when the volunteer uses their personal vehicle while conducting COA business. COA's auto insurance coverage is secondary to the volunteer's auto insurance.

Vehicle Rental

Reimbursement for rental of up to a mid-size vehicle (or full-size vehicle when more than two volunteers on official COA business ride in the same vehicle) that includes unlimited mileage and rental company-offered loss damage waiver coverage (also known as collision damage waiver) is allowed under the following guidelines:

1. If traveling by air:
 - The distance between the event destination and the destination airport is greater than 25 miles.
 - Shuttle, taxi, ride share service or other transportation, service is not available.
 - COA business in the destination area requires multiple trips to other locations for events.
2. As a substitute for personal vehicle:
 - The total rental vehicle cost, including gasoline and insurance, must be at or below the total mileage reimbursement for use of a personal vehicle; COA will reimburse at the lower of the two expenses.
 - The total mileage driven in the rental vehicle on official business must be reported to COA.

If use of a rental vehicle for personal reasons precedes or follows the event for which the vehicle is rented, reimbursement will be made only for the days in which the vehicle is used for official COA business purposes.

Shuttle, Taxi and Ride Share Services

When free transportation is not available, e.g., hotel shuttle, reimbursement will be made for the use of a shuttle, taxi, ride share services or other transportation, e.g., public transit, etc., to travel to and from an airport and event destination and to travel to events and meals not held at the primary event destination, e.g., travel

from hotel to Capitol Hill, etc. Use of a luxury or personal limousine is not reimbursable.

Parking and Tolls

COA will reimburse the actual cost for parking of a personal or rental vehicle and toll expenses in accordance with the policies set forth in this document.

Lodging, Meals and Incidentals

Lodging

For most COA events, COA will book a block of guest rooms on a COA master account for the volunteer attendees. COA staff will notify affected volunteers of the guest room block and the volunteer is required to confirm his or her stay with staff. Volunteers are required to stay at the lodging facility at which the block of guest rooms are reserved to assist COA in honoring its guaranteed guest room commitment. If a volunteer is unable to obtain a guest room because the COA room block is full, COA will reimburse up to the cost of a comparable standard guest room at the corporate single rate at a comparable lodging facility, including taxes and Internet connection charges, if any.

For events hosted by third-parties for which there is a designated headquarters hotel(s), e.g., the American Optometric Association (AOA), the Great Western Council of Optometry (GWCO), etc., COA will reimburse only up to the cost of the guest room at the designated headquarters hotel(s), including taxes and Internet access charges, if any.

For those events in which a block of guest rooms or other arrangements, such as a suggested lodging facility, have not been made by COA or a third-party, reimbursement will be made for the actual guest room expense at the corporate single rate, including taxes and Internet access charges, that was reserved at least 21 days in advance. Exceptions to the 21-day purchase requirement will be made when an event is scheduled or rescheduled with less notice; in those cases, volunteers are expected to make guest room reservations upon notification of the newly scheduled event. Every effort should be made to select lodging facilities and individual rooms that are reasonable and cost-effective.

If a volunteer has reserved a guest room on their own or had a guest room reserved on COA's master account and, through no fault of COA such as an event date change, does not cancel the reservation or inform COA staff of the need to cancel the reservation in a timely manner that results in a guest room charge for that reservation, the volunteer is responsible for guest room expense. Upon written request of the affected volunteer, exceptions to this policy for clearly unanticipated family or business reasons may be granted upon written approval of the COA president and COA secretary-treasurer.

Meals

A volunteer traveling for budgeted events that are a part of the official business of COA is entitled to a meal per diem for each day, or portion thereof, of travel, provided the meal(s) was not provided as part of the event. The reimbursement amount is based upon the IRS M&IE (Meal and Incidental Expense) Reimbursement Table. This table sets forth the reimbursement rate by the date of travel and the city where the event takes place. The meal per diem reimbursement will be calculated by COA staff based upon the reimbursement claim made by the volunteer on his or her completed "COA Volunteer Expense Report" (see "Submitting Claims for Reimbursement," below). On the occasions that a volunteer pays for a meal for another volunteer(s) authorized for meal reimbursement for the particular event, the volunteer paying for the meal(s) will be reimbursed the per diem rate for the meal(s) purchased and the volunteer(s) for whom the meal was purchased will not be eligible for per diem reimbursement for that meal. COA will not reimburse for lodging in-room meals or alcohol purchased separate from a meal.

Other Expenses

COA volunteers are eligible for other travel-related expense reimbursement for budgeted events that are a part of the official business of COA. These expenses include, but are not limited to, registration fees, tickets to events, presentation materials, etc.

Submitting Claims for Reimbursement

Below are the procedures for submitting a claim for reimbursement of qualified travel-related and other expenses.

Generally

- All claims for travel and other related expense reimbursement must be submitted by completing in full the "COA Volunteer Expense Report" (see "Completing the 'COA Volunteer Expense Report,' " below).
- Volunteers are asked to submit a separate "COA Volunteer Expense Report" for each event.
- To be eligible for expense reimbursement, claims must be received by COA within 45 (forty-five) calendar days following the meeting, event or other activity. The form and accompanying receipts should be submitted by e-mail to the COA finance department or by mail to the COA Sacramento office to the attention of the COA Finance Department.
- All expenses claimed, with the exception of tips and per diem meals, must be supported with an original or copy of an original receipt.

Completing the 'COA Volunteer Expense Report'

COA uses the "COA Volunteer Expense Report" to account for and reimburse volunteers for qualified expenses. This report is usually updated each calendar

year, generally for mileage reimbursement changes. Completing the form fully aids COA staff in accurately accounting for the expenses claimed and provides the necessary documentation for the COA annual audit.

Please use separate lines for each individual charge for which you have a receipt. The form, which is attached as part of this policy, will automatically tally all of the expenses entered with the exception of meal per diem which staff will calculate in accordance with the location and date of the event.

1. Under "Event Attended," enter the event that you attended.
2. Under "Location (City & State)," enter the where the event was held.
3. Under "Date" enter date(s) of the event attended.
4. In the column under "Date," enter the date(s) the expense was incurred. It should match the date(s) on the receipt.
5. In the column under "Miles Traveled," enter the miles traveled in your personal vehicle.
6. In the column under "Air Fare," enter the amount paid for an airline ticket.
7. In the column under "Hotel," enter the amount paid for a guest room, including taxes and Internet access charges.
8. In the column under "Parking and Taxi," enter parking, taxi or shuttle amounts.
9. In the column under "Other/Misc," enter other expenses, including, but not limited to, airline baggage fees, car rental fees (including insurance purchased), registration fees, tips, etc.
10. In the column under "Per Diem," make the following entries as applicable:
 - Place an "X" in the "Full Day" column if the event was held over an entire day.
 - In the "Deducts" column, place an "X" for each meal **that was provided as part of the event** ("B": breakfast; "L": lunch; "D": dinner).
11. In the column under "Explanation," please state what the expense was for, e.g., dinner at COA Monterey Symposium, taxi from Washington, DC Hilton to Capitol Hill for lobbying, parking at LAX, etc. If you rented a vehicle, please place here the mileage driven on COA business.
12. At the bottom of the form under "Street" and "City & Zip," please enter the street or mailing address to which you want your reimbursement sent.

Exceptions

Exceptions to this policy, not listed above, may be made on a case-by-case basis for legitimate reasons upon written approval of the COA president and secretary-treasurer.

COA VOLUNTEER EXPENSE REPORT 2016

EVENT ATTENDED							LOCATION(City&State)				DATE					
1							2				3					
							Per Diem				For COA Office Use					
Date	Miles Traveled	Miles @ \$54	Air Fare	Hotel	Parking and Taxi	Other/Misc	Full Day	Deducts			IRS M&IE table*	Deducts	Per Diem Amount	Committee Code	Explanation	
								B	L	D						
01/01/16	100	\$54.00			\$15.00											Example: Travel from my home to COA office
4	5	\$0.00	6	7	8	9	10									11
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
		\$0.00														
Expense Totals		\$54.00	\$0.00	\$0.00	\$15.00	\$0.00										\$69.00
											Total Submitted Expense					
											Calculated Per Diem Amount					
Name	12															
Street																
City & Zip																
											Amount Due Volunteer					
											Approval					

You may only type in the blue colored areas.

Per Diem will be calculated based on the city & state of the event using IRS M&IE table. To claim Per Diem, type an 'x' for Full Day. If any meals were provided, a deduction will be made from the full day amount. Type an 'x' for meals provided.