

YLD EXPENSE REIMBURSEMENT POLICY

1. General Requirements and Exceptions:

A member may be reimbursed only when the nature and amount of the expense has been provided for in a budget item approved by the YLD Board.

The Treasurer may make an exception in the application of any one of the guidelines contained in this policy when it is in the best interests of the YLD. However, the principles on which this policy are based are generally believed to be sound and there should be few exceptions. A member may ask the Board to review the Treasurer's decision not to award an exception.

2. No Direct Billing Privileges:

No member may cause an expense to be billed directly to the YLD or State Bar. Members must incur expenses and seek reimbursement under this policy.

3. Multiple Participation:

All travel, meal and other expenditure reimbursement requests involving more than one person **must** detail all individuals present.

4. Receipts:

Original Receipts (not photocopies) are required for all expenditures greater than \$25.00. Receipts for expenses less than or equal to \$25.00 should be presented if available. A charge card monthly statement **does not** constitute a receipt. All travel, meal, lodging and other charges greater than \$25 must be supported by a receipt which itemizes charges. For meals, this includes a detail of items ordered and for lodging, a detail which itemizes room charges, room service, phone charges and any other charges. Requests not supported by this detail are subject to payment denial.

5. Maximum Reimbursement for Out of State Meetings:

The maximum reimbursement for an out of state meeting, such as an ABA YLD meeting, is \$1000. If a member believes that the reasonable costs for attendance of such meeting will exceed this limit, the member must obtain permission of the Treasurer to seek reimbursement beyond that amount. The member may appeal to the Board any denial by the Treasurer for reimbursement above this cap.

6. Reporting Reimbursement Requests:

a. *Approved Forms:* All reimbursement requests shall be submitted to the State Bar Liaison to the YLD or the respective designee on the YLD Expense Reimbursement Voucher forms which can be printed from the YLD website or obtained from the Treasurer. Forms must be computer generated, typed or legibly handwritten. All forms must be accompanied by appropriate documentation. All documentation should be **original receipts** and not photocopies wherever appropriate. The forms must contain detail as to how it relates to the business of the YLD, the member's involvement, the date and time of the expenditure, the reason for the expenditure,

location of the activity if travel is involved, individuals involved if expenses relate to individuals other than the member.

b. *Timing*: All requests for reimbursements shall be submitted promptly. If the expenditure is appropriate and complete information is submitted, the request usually will be processed within 15 days of receipt.

7. Travel:

a. *Privately-owned Motor Vehicles*: It is anticipated that most members will be using their own vehicle to travel from their office or home to a YLD-related meeting. Mileage will be paid for such business use of automobiles at the maximum tax free rate permitted by the IRS or at a lower rate established from time to time by the Finance Committee of the State Bar. Reimbursement will be based upon the verified mileage for the roundtrip from the members' point of departure to the meeting or activity site. Members are encouraged to travel together if possible. Only the owner of the vehicle used will be reimbursed. No reimbursement will be permitted for personal travel engaged in by the member while at a meeting site, only such mileage necessary to permit the member to travel to the site and return to their office or home will be reimbursed. As a condition of reimbursement members will be required to maintain appropriate liability insurance.

b. *Miscellaneous Motor Vehicle Expenses*: Parking fees and tolls will be reimbursed upon a member providing supporting documentation for the expense incurred and where appropriate, an explanation of the necessity of incurring the expense. Parking and toll expenses will be reimbursed without receipt where appropriate explanation is provided. There will be no reimbursement for repairs, towing, citations or other expenses related to the maintenance of the member's vehicle.

c. *Rental Cars*: The use of rental cars is discouraged. Travelers are encouraged to use public transportation wherever possible. If a member finds it necessary to rent a vehicle, prior approval must be obtained from the Treasurer prior to the incurring of the expense. Rental expense will be limited to the reasonable cost of a compact vehicle or a vehicle of suitable size if more than one member will be sharing the cost of the vehicle during a pre-authorized activity. If a member does obtain prior approval for car rental, every attempt should be made to limit the cost and use as much as practical. The use of member discounts should be considered. This may result in rebates to the State Bar.

d. *Air Travel*: Where appropriate, commercial air travel expenses will be reimbursed to the member. All commercial air fares should be arranged by the member at least thirty (30) days in advance to assist the member in obtaining the lowest possible price. The Bar staff can assist the member in obtaining flight information and the lowest possible coach fare available. Expense in excess of the lowest coach class fare available at the time will not be reimbursed. There will be circumstances where flights will need to be arranged at the last minute and there may be additional costs related to such emergency situations. However, these situations should be rare and will need the approval of the Treasurer. All benefits arising out of airline promotion programs such as frequent flier miles, credit vouchers or the like, shall remain the property of the member. If a member uses a privately owned airplane, it must be authorized in advance by the Treasurer in order for the member to receive reimbursement.

e. *Airport Transportation:* To avoid unnecessary taxi expense, members should utilize regularly scheduled airport buses or other transportation services between terminals and hotels whenever possible.

f. *Train Travel:* Travel by train is limited to coach expenses. Preapproval should be obtained from the Treasurer.

8. Lodging:

The cost of lodging is one of the largest expenses incurred annually by the State Bar of Wisconsin. The State Bar attempts to work with the members in providing lodging that is of a standard to provide comfort and necessary amenities to the members while traveling. However, the member must recognize the need for the State Bar of Wisconsin to minimize the expense of lodging costs to the Bar.

a. *Designated Meeting Site:* The member shall stay at the designated hotel or motel if possible in order to obtain the preferred rates. If members elect to stay at a facility other than the recommended site, members will be responsible for any costs in excess of the established rate at the recommended site. In the case of conventions and conferences, the convention hotel will be designated as the standard for determining the reimbursable rate. Members will be reimbursed at the single person rate unless the member occupies a room with another volunteer in which case, the member who is assuming the cost of the room should indicate on his or her voucher, the name of the other volunteer or member who is occupying the room and then the member will be reimbursed at the total cost of the room.

b. *Extended Stays:* No member shall be reimbursed for prior overnight stays unless a member cannot arrive at the site of the activity on time by starting travel by 6:00 A.M.. An overnight stay prior to an officially authorized activity, must be approved by the Treasurer. Overnight stays after official business, meetings or training sessions, will not be approved unless the member is unable reasonably to travel back to their home. If a member should have any question regarding this, the approval should be obtained in advance from the Treasurer.

9. Meals:

The State Bar of Wisconsin recognizes that members while away from their office or home for Bar activities will need to obtain meals.

a. *Standard Reimbursement:* A claim for meal cost reimbursement must represent the actual cost of the meal. Such costs shall be reimbursed to the extent they represent a reasonable and necessary expense. Meal reimbursements will also include allowable tips up to fifteen percent (15%) of the meal claim. Any tip above the 15% allowable will be paid by the member.

b. *Criteria:* Reimbursements for meals for members will be allowed on trips under the following conditions: breakfast if the member leaves home before 7:00 A.M.; lunch if the member is required to leave their home or office before 10:30 A.M. and returns after 2:30 P.M.; dinner if the member returns home after 7:00 P.M.. A member is expected to use a standard of reasonableness in determining these meal reimbursement allocations.

c. *Sponsored Meals:* Most meals during activities of the State Bar are provided by the State Bar and are not charged to the member. No reimbursement is provided for meals concurrent with scheduled activities where meals are provided. During ABA/YLD Conferences, members are expected and encouraged to participate in scheduled lunches and dinners with other ABA/YLD delegates. These ticketed events will be reimbursed. Spouses and guests are often invited to attend certain scheduled meal functions, but these expenses will be billed to the member and will not be reimbursed by the Bar unless specifically approved in advance by the Treasurer. Members will not be reimbursed for meals where the Bar has provided box or bag lunches for the member.

d. *Alcohol and Tobacco:* Members will not be reimbursed for any alcohol or tobacco expenses. Such expenses are personal expenses.

10. Other Allowable Travel Expenses:

a. *Laundry, Cleaning and Pressing Charges:* If a member is required to be away from home for period of more than two (3) days or if because of the nature of the meeting being attended by the member, it is necessary for the member to incur laundry, cleaning or pressing charges, the member may do so, so long as the charge is reasonable and is directly related to the member's attendance at an authorized meeting or reception. The reimbursements for these activities shall only be while the member is traveling and not in advance or after a meeting. Members are encouraged to pack sufficient clothing for the entire length of their stay so that it is not necessary to incur these costs. Reimbursements will be made only upon presentation of actual receipt and is subject to the approval of the Treasurer.

b. *Public Transportation Costs:* During the time a member is away from their home or office for an authorized activity, the member may find it necessary to use the services of public transportation or taxis. The member is encouraged to travel with other members when using these services in order to minimize the cost. Members are also encouraged to use the lowest price available service such as using metro or underground railroad services, buses or the like, rather than taxis if appropriate.

c. *Tipping:* Members will be reimbursed for reasonable tips paid to bellmen, taxi cab drivers, porter services at airports and the like. Tipping should be maintained at reasonable levels. Receipts shall not be required for tips other than those which are added on to room or meal charges. The Treasurer will not approve reimbursement for any tipping which is determined to be excessive or unreasonable.

d. *Telephone Charges:* The State Bar **will not** reimburse members for any telephone charges other than those charges related directly to State Bar activities. Members are expected to pay for their own long distance and other access charges when the call relates to the members' business with their own office or their home. When telephone charges are submitted for reimbursement, the purpose of the call and the name of the person to whom the call was placed should be included in the reimbursement request. This policy shall apply to computer line data access as well as audio calls.

e. *Registration Fees:* ABA registration fees for ABA/YLD conferences will be reimbursed. Other registration fees, however, will only be reimbursed as authorized by the Treasurer. It is anticipated that these authorizations will be included in written requests for members to attend

certain activities. Spouses or other family member expenses included in registration fees are not reimbursable. Any requests for reimbursement of registration fees shall be accompanied by an original receipt, credit card slip or canceled check. If there has not been preauthorization for the charge and the member believes the charge is reasonable, the member may submit a registration form or brochure highlighting the reasons for the expenditure and submit the same to the Treasurer for review.

11. Materials and Supplies:

The members are expected to purchase all of their own materials and supplies necessary to carry out activities by the YLD. There will be no reimbursement for any notebooks, pens, paper, etc. If a member wishes to obtain certain specialized supplies that may be necessary for carrying out the requested activity, the member should contact the Treasurer prior to making the expenditure. The State Bar staff shall attempt to provide the member with the necessary materials and supplies from those currently within the State Bar's inventory. If this is not cost effective or practical, the Treasurer shall authorize the expenditure. Without prior authorization, there shall be no reimbursement.

12 Miscellaneous Expenses:

In addition to the above listed reimbursements, there may be occasions where a member will incur expense on behalf of the Treasurer which the member reasonably believes to be reimbursable. The member should attempt as often as possible to receive prior approval before incurring any such expense. Prior approval may be obtained from the Treasurer.

Questions:

Members who have questions regarding these policies or any potential problems are encouraged to contact the Treasurer for clarification.