

## UNITED STATES TENNIS ASSOCIATION

### VIRGINIA TENNIS

#### Policy on Expense Reimbursement for Volunteers

It is the position of the United States Tennis Association/Virginia Tennis (USTA/VT) that volunteers should be reimbursed for reasonable expenses incurred in the performance of their responsibilities pursuant to the attached parameters and in accordance with the following guidelines:

Travel to and from official meetings of the USTA/VT, including Board meetings and assigned Committee Meetings, is eligible for reimbursement for mileage at the current rate set by IRS and accepted by USTA/VT. Where pre-approved, volunteers may also be eligible for over-night lodging and related meal expenses.

2. Travel to the USTA Annual Meeting and the USTA Semi-annual Meeting is eligible for reimbursement (total not to exceed the amount budgeted for these events). Eligibility will be based as follows:
  - A. The expenses for the section President and Delegate are covered by the USTA/MAS and subject to the USTA/MAS expense reimbursement guidelines.
  - B. Unless otherwise prohibited by budget constraints, USTA/VT Board of Directors members will receive support for expenses, for hotel expense, travel expense and to include food, tolls, taxi, or max \$1,200.
  - C. USTA/VT Committee Chairs, committee members and other volunteers must receive prior authorization from the President, in order to be reimbursed for hotel expense, travel expense and to include food, tolls, taxi, or max \$1,200.
  - D. Unless otherwise constrained by budget limitations, USTA/VT reimbursement for lodging, meals, beverages and ground transportation to these meetings shall be consistent with but shall not exceed USTA reimbursement guidelines.
  - E. Meeting participants shall file a meeting summary report prior to receiving reimbursement. Except for extenuating circumstances, this report and expense reimbursements should be submitted within 40 days of the meeting.
3. Airfare, hotel and meal expenses while away from home on USTA/VT business are reimbursable as per current IRS regulations and in accordance to the USTA/VT Expense Guidelines which are attached to this policy.
4. When it is necessary for a volunteer to use his/her car for USTA/VT business, reimbursement will be at the rate stated in the current IRS regulations on travel plus any tolls or parking fees (parking reimbursement is limited to \$20 per day for a maximum of 3 days).
5. Expenses for telephone, postage, etc. are reimbursable within the limits of the approved USTA/VT budget. Receipts will be required for all expenses over \$25.00.

Annually, a random review (covering the immediately preceding fiscal year) will be performed of the expenses reimbursed to or incurred on behalf of volunteers receiving expense reimbursement in excess of

\$5,000. The review will be performed by the USTA/VT's independent auditors (or such other independent accountants as the USTA/VT may select) for the purpose of rendering a report to the Audit Committee of the USTA/VT's that summarizes the nature and amount of such expenses. Such report shall also (a) present an opinion as to whether such expenses were, in all material respects, reimbursed or otherwise incurred in accordance with the pertinent policies of the USTA/VT and (b) present, in reasonable detail, pertinent information relating to any compliance deviations deemed noteworthy.

Volunteers should submit for expense reimbursement in a timely manner, generally within 60 days of incurring the expense. Failure to submit expense reports in a timely manner may result in loss of payment.

The USTA/VT policy on volunteer reimbursement for expenses is intended to increase the pool of volunteers willing to serve the organization. It is recognized that many volunteers choose not to be reimbursed for expenses. This option still remains and some volunteers may choose not to submit requests for reimbursement of expenses. However, the option of providing reimbursement for expenses insures that all members of the USTA/VT are able to serve as volunteers for the organization regardless of economic background.

Failure to comply with any of the provisions of this policy without first (and only in extraordinary circumstances) seeking relief from its provisions prior to the incurrance of costs otherwise prohibited by this policy or otherwise circumventing the requirements of this policy will expose the volunteer to rejection/disallowance of the non-complying cost and possible disciplinary action up to and including disassociation from the USTA/VT and its affiliates

**NOTE:** USTA/VT employees shall be reimbursed for out-of-pocket costs in accordance with the guidelines appearing in the separate policy entitled "VT Staff Policy Handbook"

## Expense Guidelines for USTA/VT Travel

Volunteers will be reimbursed for actual expenses incurred in accordance with the following guidelines:

**Airfare** - Coach airfare will be reimbursed based on a receipt stating the amount paid. USTA/VT will not reimburse for tickets not actually purchased (frequent flyer mileage). Volunteers are expected to utilize the lowest fare available without unreasonably compromising schedules and use of direct flights. Ordinarily, travelers may not insist on specific airlines when making reservations if lower fares may be available on other airlines. Absent extenuating circumstances, choosing a carrier other than the one with the lowest fare may result in non-reimbursement of the difference in fare

Additionally, USTA/VT expects volunteers to seek out the most reasonable flight and, while reservations should be made/finalized soon after the need for travel has been identified (preferably 30 days in advance), they must be made no later than 14 days before the scheduled trip to allow for the greatest potential cost savings (based on advance purchase discounts). Accordingly, tickets for pre-planned conferences and meetings should be booked at least 14 days in advance. For the USTA Annual and Semi-annual Meetings, the date by which air travel reservations should be made will be specified in a separate communication issued by the USTA. In the event the volunteer does not abide by this policy, the additional costs incurred for purchasing the ticket may not be reimbursed. The reason(s) that the traveler could not take advantage of an early booking arrangement should be documented on the Expense Report form. Advanced approval from the USTA/VT President is necessary when a volunteer is required to attend a meeting but has not, or is unable to, make lodging or travel arrangements prior to 14 days before departure.

**Ground Transportation** - Volunteers should select the most cost effective means of transportation when traveling to an airport. Long-term parking or offsite parking facilities (with shuttle services) should be used at airports.

Tips for car service drivers are not reimbursable by the USTA/VT since gratuities are generally included as part of the amount charged. While taxi cab drivers are allowed a reasonable tip, excessive tipping is not considered a reasonable business expense and will not be reimbursed.

**Ground Transportation vs. Air Travel** – A volunteer will be reimbursed for the lesser expense of ground transportation (car mileage or train) vs. air travel without unreasonably compromising personal schedules, time efficiency, convenience, and personal comfort.

**Lodging** - The USTA/VT reimburses volunteers for the actual costs (including taxes) of a single room accommodation when away from home on section business. Volunteers should select lodging that is well established, reasonable in price, typically occupied by business travelers and conveniently located to their USTA/VT business activity.

USTA/VT encourages volunteers to seek out the most reasonable lodging expenses and typically any lodging expense exceeding \$125 per night should be pre-approved by the USTA/VT Executive Director. Any lodging costs that are incurred that are greater than the USTA/VT pricing block for meetings shall be the responsibility of the volunteer unless otherwise approved by the President. In no instance shall lodging reimbursement exceed the maximum for federal government travel unless pre-approved by the President.

**Meals and Beverages** - The USTA/VT will reimburse actual meal costs incurred by a volunteer (subject to the limitations described below) if he/she is required to travel on USTA/VT business. When meals are also purchased for other volunteers or USTA/VT staff attending the same business function or event, these expenses must be documented in the Expense Report and the names of all persons attending must be listed.

Since meal reimbursements are based on actual costs, per diem allowances may not be claimed. USTA/VT shall reimburse actual meal costs incurred by volunteers in connection with travel only to the extent that they are ordinary and necessary.

Unless otherwise specified by the President, the maximum reimbursement per day for meals and beverages is \$50.00. No one will be reimbursed for alcoholic beverages. If meals are already being provided as part of a USTA or USTA/VT organized event or meeting, then the USTA/VT shall only reimburse the cost of the meal or meals not provided.

**Car Rental** - Car rentals require the authorization of the President of the USTA/VT with one exception: a volunteer may choose to use a car rental in place of one's private car provided the car rental cost is no more than the cost of using one's private automobile (i.e., should the volunteer use a rental vehicle rather than his/her own vehicle, the volunteer will be reimbursed for the lesser of the rental expense or the cost of using one's private vehicle).

**Miscellaneous** - No one will be reimbursed for movie rentals, tennis court fees, golf or health club fees, excessive valet service, hair salon charges, baby/pet sitting services, or companion's expenses. Undocumented tips, tolls and taxis are limited to \$10 per day.