

**Illinois State Council ENA  
Per Diem Policy  
(Approved August 11, 2006)**

Definition: 'Per diem' is the allowance for daily expenses paid to travelers on official business. The IRS views per diem payments as taxable income unless the payments are limited to: (1) IRS rates established for each city/region in the US; or (2) expenses for which the traveler has receipts; or (3) an 'accountable plan' which does not require receipts and avoids taxability.

The accountable plan of the IL-ENA requires all members/travelers to meet the following:

- Incur the travel expense while performing services for IL-ENA; and
- Complete a Travel Substantiation Form to verify their daily expenses (no receipts required for expenditures less than \$75.00); and
- Return any excess per diem to IL-ENA with the Substantiation Form

If the traveler does not complete these requirements within 30 days after the travel, the per diem becomes taxable income. IL- ENA's per diem rate as of September 1, 2006 is \$75.00 per day. All per diems will be paid after the business travel when the exact amount to be paid is shown on the Substantiation Form, to avoid members having to return excess per diem. There is a hardship provision in the event a member cannot take the trip without the per diem being paid in advance.

**Per diem includes the following expenses paid by the traveler:**

- All meals
- All transportation cost including intra-city transportation at the destination, such as taxis or shuttles. It also includes mileage (at the current IRS-approved reimbursement rate), tolls and parking fees to get to/from the airport. It does not include airfare which IL-ENA pays directly or reimburses based on receipts.
- All incidentals including tips, snacks, laundry and other expenses

**Per diem does not include the following expenses:**

- Alcoholic beverages
- Actual mileage to/from destination in lieu of airfare. This expense is separately reimbursed. The maximum reimbursement is the equivalent economy airfare.

IL – ENA will use the accountable plan and utilize the Travel Substantiation Form.

If any portion of the traveler's expenses are paid by their employer or other funding source, this policy will not apply and the member will be expected to reflect the source of funds in the Substantiation Form.

The Board of Directors will have the authority to modify the per diem rate based on economic factors at any time during the year.

The rate will be reviewed on a yearly basis, during the budget planning process.