



# BOARD/GOVERNANCE POLICY

Title: <b>Per diem Reimbursement</b>	Number: (insert policy #-optional)
Cross Reference: (include other policies that may relate)	
Approved by: Illinois State Council Board of Directors	Origination Date: 8/11/2006
Revised by: Illinois State Council Board of Directors	Approval Date: 11/4/2017
	Revision Date: 11/4/2017

## **POLICY:**

- 1.1 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 by 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.

## **STANDARDS/CRITERIA:**

- 2.1 The accountable plan of Illinois ENA requires all members/travelers to meet the following:
  - 2.1.1 Incur the travel expense while performing services for Illinois ENA; and
  - 2.1.2 Complete a Travel Substantiation Form to verify their daily expenses (receipts are required for all expenditures, including those less than the current GSA rate); and
  - 2.1.3 Return of any excess per diem to Illinois ENA with the Travel Substantiation Form
- 2.2 All Per diems will be paid after the business travel when the exact amount to be paid is shown on the Travel 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.
- 2.3 Per diem includes the following expenses paid by the traveler:
  - 2.3.1 All meals
  - 2.3.2 All transportation cost 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 Illinois ENA may pay directly via the Illinois ENA debit or credit card or reimburses, based on receipts.
  - 2.3.3 All incidentals including tips, snacks, laundry and other expenses
- 2.4 Per diem does not include the following expenses:
  - 2.4.1 Alcoholic beverages
  - 2.4.2 Actual mileage to/from destination in lieu of airfare. This expense is separately reimbursed. The maximum reimbursement is the equivalent economy airfare.
- 2.5 Illinois ENA will use the accountable plan and utilize the Travel Substantiation Form.



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- 2.6 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 on the Travel Substantiation Form.
- 2.7 The Board of Directors will utilize the GSA (government) Per diem schedule based on the location of the meeting or conference and will have the authority to modify the rate based on economic factors at any time during the year of the meeting.