

Title: Travel Reimbursement Policy	Number:
Cross Reference: Texas ENA Standard Operating Procedures 07/11/2020	
Approved by: Texas ENA Board of Directors	Origination Date: 01/07/2021
Revised by: Texas ENA Board of Directors	Approval Date: 08/25/2024
	Revision Date: 07/12/2024

I. POLICY PURPOSE:

The purpose of this policy is to outline the fair reimbursement for expenses incurred in the normal course of supporting ENA’s mission and business activities on behalf of the Texas ENA who are serving as representatives of the Texas ENA to conduct the business of that organization.

II. POLICY BACKGROUND:

This policy is meant to explain how members are assisted financially in their travel expense reimbursement as it relates to the Internal Revenue Service Code. Pursuant to the Internal Revenue Service Code, ordinary expenses are those costs typically incurred in one’s industry and necessary expenses are those costs you must incur to fulfill the mission or purpose as a business operation. Expenditures related to the operations of the Texas ENA are budgeted annually to cover general operating expenses or services provided by the council to meet the mission of the ENA. Members are not to personally profit from reimbursement of travel expenses from Texas ENA or any other source of financial reimbursement.

Members are entitled to receive financial reimbursement, from all sources, totaling no more than the actual costs incurred to serve in the role as a representative of the Texas ENA. Members will be fiscally responsible and cost conscious on expenditures related to the council.

Member eligible for reimbursement is any member conducting business of this organization for the benefit of this organization and may include any member, member of the Board of Directors, committee chair/ vice chair, or by special appointment by the board of directors. Committee chairs may appoint a member to conduct committee business of the organization and reimbursement may be allowed by the BOD.

Definitions:

Texas ENA (Texas Emergency Nurses Association), per the Bylaws, refers to the not-for-profit corporation that represents all ENA members residing or licensed in the state.

Texas ENA State Council Board of Directors (BOD, board) refers inclusively to the elected members of the board of directors.

Member is a Texas ENA member whose membership is in good standing with both Texas ENA and the National ENA.

Delegate is a member of a Texas ENA local chapter that is representing that local chapter at a Texas ENA General Assembly meeting.

Budget is the budget as approved annually or amended by the current BOD.

Travel is any travel by a member or board member for the purpose of representing the Texas ENA for conducting the business of that organization.

Travel reimbursement is funding for travel for members conducting business for the Texas ENA and in accordance with current Internal Revenue Service Code and has been pre-approved or budgeted by the state council BOD.

Travel reimbursement includes the lesser of air travel or mileage reimbursement per current IRS guidelines reflecting standardized city to city mileage and per mile rates, host hotel rates, reasonable association expenses (copies, postage, shipping and handling and internet access), and per diem (reasonable expenses for meals, parking, public transportation, gratuities, etc) or as approved by the BOD. Expenses for the day of travel, days of conducting business and day of return travel are reimbursable.

Upgrades are considered fringe benefits and are not reimbursed by the Texas ENA.

III. PROTOCOL/PROCEDURE:

- A. The Texas ENA BOD will consider travel expenses in the budget each year for an amount deemed appropriate for any member that will conduct business for the organization.
- B. Board travel will be considered for each board member in order to fulfill the duties and obligations of that board member.
- C. Each committee chair will submit a budget for travel for committee members necessary to conduct the business of that committee.
- D. Each member must submit a Texas ENA Travel Expense Reimbursement Request Form to the state treasurer within 30 days of completion of travel with receipts for **all** expenses.
- E. Delegates of local chapters to a quarterly Texas ENA General Assembly may be considered for reimbursement by the state BOD if full funding is not provided by the local chapter. Pursuant to rules in the Internal Revenue Service code, persons being reimbursed are not to “personally profit” from monies received from a reimbursement. Delegates must submit a Texas ENA Travel Expense Reimbursement Request Form with receipts for expenses to the treasurer within 30 days after the state General Assembly for consideration. The following conditions must be met for consideration for funding:
 - 1. The chapter must have an annual budget submitted to the state treasurer,
 - 2. The chapter must have a narrative submitted to the treasurer, and
 - 3. The chapter must have all required IRS forms submitted by required deadlines.
- F. Reimbursements (up to the max budgeted for each meeting/event) will be done by the treasurer once the form is received with all completed paperwork; copies of original itemized receipts must be attached for reimbursement, no exceptions. If a receipt is not

available, a full explanation of the expense and the reason for the missing receipt is required to receive reimbursement if appropriate per the Texas ENA BOD.

G. Texas ENA is not responsible for lost paperwork or receipts. It is encouraged that the original completed form and paperwork be copied or saved electronically as back-up in the event it becomes lost or damaged.

H. Travelers who do not comply with this travel reimbursement policy may be subject to delay or withholding of reimbursement.

I. TRAVEL EXPENSES

1. Air Travel

- a. **All air travel should be made as far in advance as possible in order to take advantage of possible reduced fares, travel should be booked at least 21 days in advance at non-refundable rates.** Non-refundable fares are usually the lowest fares available. Exceptions to non-refundable fares will be allowed if a lower refundable fare is available.

Any cancellation or change to the ticket must be pre-approved by the state BOD. If pre-approval is not requested and obtained, the costs associated with cancellation or changes will be the responsibility of the traveler unless the circumstances were beyond the traveler's control.

- b. **All air fares for U.S. domestic travel must be at economy or coach-level fares.**
- c. **Any airfare exceeding \$500 must be pre-approved by the Texas ENA BOD. The business necessity and itinerary will be considered, and travelers may be required to accept reasonable changes to the itineraries, including but not limited to a change in the air carrier.**
- d. If a traveler selects an itinerary for personal reasons (such as including a stop in another city) and the airfare exceeds the lowest available airfare, Texas ENA will pay for the lowest available airfare between the traveler's home city and the meeting site. The traveler will absorb the cost of the itinerary above that amount.
- e. Frequent flyer miles accrued by the traveler while traveling on Texas ENA business are the property of the traveler. If a traveler wishes to use their own frequent flyer miles for a business trip, Texas ENA will not compensate the traveler for the use of their miles.

- f. **Baggage fees charged by airlines are reimbursable.** Excess baggage fees are not reimbursable.
- g. **Travelers who wish to volunteer their seats for airline compensation vouchers may do so providing that the traveler's participation in the Texas ENA meeting or event is not compromised in any way.** The airline compensation vouchers will remain the property of the traveler.
- h. **Costs of airline membership clubs and flight upgrades are not reimbursable.**
- i. **Unused/Voided or Lost/Stolen Airline Tickets**

Texas ENA will not absorb the cost of an unused airline ticket. It is the traveler's responsibility to call the airline to initiate a refund. Immediately upon discovery of a lost/stolen ticket, the traveler must report the loss to the airline who will file a lost ticket application. Travelers using electronic tickets do not need to worry about lost or stolen tickets.

The association will not absorb the cost of a lost ticket including fees charged by the airlines for processing the lost ticket application. The traveler is responsible for the value of lost tickets.

2. **AUTOMOBILE TRAVEL**

a. **Use of a personal vehicle**

- Prior to use of a personal vehicle for Texas ENA business, the traveler must have vehicle insurance for the period in which travel occurs. **Note that Texas ENA does not provide any automobile insurance coverage to the traveler.**
- **Automobile travel will be reimbursed at the mileage rate allowed by the IRS at the time of travel.** Texas ENA will reimburse the traveler for the number of miles traveled multiplied by the rate per mile as published by the IRS for its allowed deduction rate for business use of an automobile. Documentation, such as an online map printout, must be submitted to substantiate the mileage being claimed. The traveler will also be reimbursed for tolls and parking incurred on the trip. The traveler will not receive separate reimbursement for fuel, as this cost is included in the mileage reimbursement rate. This reimbursement must be requested after the trip on the Expense Reimbursement Request Form.
- Use of a personal automobile as an alternative to air travel for out of state travel must be pre- approved and will be limited to an amount not greater than comparable airfare. The traveler must obtain approval from the Texas ENA BOD prior to the trip. The request for approval must include

documentation indicating the round-trip airfare, as purchased at least 21-days prior to the travel date, between the origin and the destination. The total reimbursement for the round trip by automobile shall be limited to mileage, tolls, and parking, and shall not exceed the lowest available round trip airfare between the origin and the destination. The traveler will not receive separate reimbursement for fuel, as this cost is included in the mileage reimbursement rate. Consideration will be made for multiple travelers commuting by a single private automobile if deemed to be cheaper than airfare for the number of persons traveling in one vehicle. Only the owner of the personal automobile may claim the mileage rate. The names of all travelers must be included with the reimbursement request. Reimbursement must be requested after the trip on the Expense Reimbursement Request Form.

b. Use of a rental car

The cost of a rental car is reimbursable when the meeting location is not served by other reasonable ground transportation. If a meeting location is not served by taxi cabs, shuttle services, or convenient rail systems, the cost of a rental car will be reimbursed to the traveler. A receipt must be submitted in order to be reimbursed for the cost of a rental car.

- ii. The need for a rental car must be approved in advance by the Texas ENA BOD prior to the trip.
- iii. **Rental cars must be appropriate to the number of travelers.**
 - 1. # of Travelers Vehicle Class Allowed
 - a. 1 to 2 Compact
 - b. 3 to 4 Full Size
 - c. 5 to 6 Mini Van
 - 2. The names of all travelers must be included with the reimbursement request. Only the traveler with the rental agreement may claim the expense.
- iv. Texas ENA will not reimburse for rental car accident insurance since most personal car insurance agencies offer coverage in a rental vehicle. If the traveler elects the insurance coverage offered by the rental car company, Texas ENA will not reimburse the traveler for its cost.
- v. The traveler with the rental agreement will not receive separate reimbursement for mileage, as this cost is included in the rental agreement. The cost of gasoline for a rental car is reimbursable. Texas ENA will reimburse for the cost of fuel used for a rental car, but strongly recommend that fuel be purchased at a retail location prior to the return of the vehicle, rather than purchasing fuel from the rental car company at a higher cost. Receipts must be submitted in order to be reimbursed for fuel. Rental car mileage will not be reimbursed.
- vi. Other rental car costs:

1. The cost of a GPS system charged by a rental car company is a reimbursable expense.
2. The cost of satellite radio charged by a rental car company is **not** a reimbursable expense.

c. Other automobile expenses

i. Parking costs are generally reimbursable.

1. The cost to park a personal vehicle at an airport for an authorized trip is reimbursable, with submission of a receipt. However, we encourage the traveler to compare the cost of long-term parking to the cost of taxi service and select the less costly option. Parking should be in a long-term parking lot versus short-term due to lower rates.
2. Parking fines are not reimbursable.

3. GROUND TRANSPORTATION

a. Taxicabs or Transport Companies (e.g., Uber, Lyft, etc) are reimbursable.

The actual cost of transportation necessary to a Texas ENA meeting is reimbursable.

This includes, but is not limited to, the cost of a taxi between a hotel and an airport. We strongly encourage travelers to explore local transportation options, such as hotel shuttles and airport shuttles, which often offer good service at a lower cost.

b. Rail, shuttle or bus fares are reimbursable. Travel by rail or bus, to or from hotel/airport are reimbursable.

B. MEAL EXPENSES

1. Travelers will be reimbursed for meals purchased when traveling, subject to daily limits.

a. Travelers will be reimbursed for meal expenses when away from their home location on Texas ENA business as budgeted. Travelers will receive reimbursement for the actual cost of meals they purchase up to a fixed allowance per day of \$75 with receipts. Eligible meals are those purchased based on the time away from home, including meals purchased because of departure times early in the day or arrival times late in the day.

b. Travelers will not be reimbursed for meals when the meeting or activity they are attending provides a meal. Examples of such occasions include but are not limited to director and committee meetings with meals provided; conferences where meals are provided or made available; and meetings or events with other organizations where meals are provided or made available.

2. Entertainment of guests at a meal is reimbursable, subject to certain requirements. Meal expenses where guests are entertained, or where more than one person participates, require all of the following in order to be reimbursed:

- a. There must be a legitimate business purpose to include the guest(s)
- b. The reimbursement request must list all participants, including their names, their organization, and the business purpose of the meal; and,
- c. Receipts must be provided for all charges. The receipt must be an itemized receipt which indicates the number of people served.

3. The purchase of alcoholic beverages is not reimbursable.

C. HOTEL EXPENSES

1. All travelers are encouraged to book hotel rooms in the dedicated ENA Conference Host hotels as soon as availability is announced. If multiple travelers are sharing a room, only the booking traveler may receive reimbursement. The names of all travelers sharing the room must be included with the reimbursement request. The traveler will be reimbursed for room and tax charges directly associated with the overnight stay. Hotel rates should preferably be no higher in cost than the corporate discount rate provided to ENA. **Pre-approval of a higher hotel room rate must be received by the Texas ENA BOD in advance with proof the ENA host hotel is at capacity, or you will only be reimbursed at the host hotel rate.**

2. Frequent-stay programs, and awards earned in such programs, remain the property of the individual. The traveler maintains all ownership of awards earned in hotel frequent-stay programs. If a traveler wishes to use their own frequent-stay awards for a Texas ENA business trip; Texas ENA will not compensate the traveler for the use of their awards. Note that any other rewards such as meeting rooms, venues, etc. contracted may not benefit any individual directly or indirectly.

3. Internet connection charges are reimbursable. If it is necessary for the traveler to connect to the Internet while travelling for Texas ENA purposes, charges from a hotel for such connection are reimbursable if not provided with the hotel rate.

4. Laundry charges may be reimbursable in limited circumstances.

If the traveler incurs damage to their clothing at a Texas ENA activity, and their clothing may be restored by laundering, Texas ENA will reimburse the associated charges. If the traveler's luggage is lost in transit to a Texas ENA activity, Texas ENA will reimburse laundry charges to provide fresh daily clothing, to the extent that such costs are not reimbursed by the responsible airline.

5. Room service is reimbursable in accordance with the Meal Expenses policy noted above. Hotel charges for purchases from an in-room mini-bar are not reimbursable.

6. Charges for in-room movies and games are not reimbursable.

D. OTHER EXPENSES

1. Credit card fees, including but not limited to annual fees, interest charges, and late fees, are not reimbursable.

2. Service charges for the use of debit cards, whether for purchases or obtaining cash while traveling, are not reimbursable.

3. The cost of personal items, including but not limited to luggage, clothing, toiletries, and reading materials are not reimbursable.

4. The cost of health clubs, fitness centers, spas and spa treatments, and similar personal expenses are not reimbursable.

5. Texas ENA will not reimburse any traveler for separate travel costs associated with his/her spouse or partner. The cost of a shared hotel room need not be allocated between the traveler and spouse/partner for purposes of this policy.

6. Expenses related to personal travel should be the responsibility of the individual and will not be reimbursed. Additional overnight stays might be considered if the expense warrants a savings to the association; such as Saturday night stay for lower airfare, number of days etc.

7. Texas ENA will not reimburse for hotel "no show charges" unless there is sufficient proof that circumstances were beyond the traveler's control.

8. Texas ENA will reimburse for basic coverage of travel insurance for cancellation coverage. Texas ENA will not reimburse travel accident insurance.

9. Conference pre-sessions or ENA sponsored events being held at the conference must be pre-approved for reimbursement in advance if it entails

additional overnight stays or expenses to determine if it would benefit the association.

10. Gratuities are not to exceed 20% and receipts must be submitted.