

### LWVIL Expense Reimbursement Policy

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The Board of Directors of LWV Illinois (LWVIL) recognizes that employees, state board members, LWVIL committee members and interstate ILO LWVIL delegates (“Personnel”) of LWVIL may be required to travel or incur other expenses from time to time to conduct organizational business and to further the mission of this nonprofit organization.

The purpose of this policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Personnel. It is the policy of LWVIL to reimburse only reasonable and necessary expenses actually incurred by Personnel. In general, it is our preference for most organizational expenses to be paid from vendor invoices or to use the organization’s credit/debit card when invoicing is not available. We discourage Personnel from paying out of pocket for expenses, unless no other option is available. That said, there are some expenses where reimbursement is the only option. When incurring business expenses, LWVIL expects Personnel to:

- Exercise discretion and good business judgment with respect to those expenses;
- Be cost conscious and spend the organization’s money as carefully and judiciously as the individual would spend his or her own funds;
- Report expenses, supported by required documentation, as they were actually spent.

**Important:** Other LWVIL members or volunteers, not explicitly named in the definition of “Personnel” above, are not eligible for expense reimbursement unless approved in advance by the executive director and/or the LWVIL board president.

#### **Expenses Covered by this Policy**

This policy outlines the procedure for Personnel asked to perform work on behalf of the LWVIL or LWVILEF to request reimbursement for travel and incidental expenses incurred on League business.

Expenses related to grants will be reimbursed according to the requirements of the grant and are not part of this policy.

Expenses associated with employee benefits, including health insurance and cell phone reimbursement, are defined and paid in accordance to the personnel policy.

Business expenses that do not fall in the categories defined in this policy should be directly paid by LWVIL/LWVILEF. Special authorization from the executive director or president would be required to make a purchase for another category and request reimbursement.

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### **Authorization and Approval**

All requests for expense reimbursement will be reviewed and approved by the president, treasurer, or executive director. No individual can self-approve an expense report.

Approval of all expenses will be based on appropriateness of the activity and the individual's responsibilities, adequate documentation, **and the total budget allocated for that activity**. This may result in proportional pre-approval and reimbursement. Certain expenses require pre-approval by the president or committee chair as outlined below.

**Necessity of Travel.** In determining the reasonableness and necessity of travel expenses, Personnel and the person authorizing the travel shall consider the ways in which LWVIL will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether a particular individual's presence on a trip is necessary. In determining whether the benefits to LWVIL outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered.

**Personal and Spousal Travel Expenses.** Individuals traveling on behalf of LWVIL may incorporate personal travel or business with their business-related trips; however, Personnel shall not arrange LWVIL travel at a time that is less advantageous to the organization or involving greater expense to the organization in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals or transportation, are the sole responsibility of the individual and will not be reimbursed by LWVIL. Expenses associated with travel of an individual's partner, spouse, family or friends will not be reimbursed by the organization.

### **General Procedure and Covered Expenses for Personnel Categories**

#### **I. Expense Reimbursement Procedure:**

- a. All requests for expense for reimbursement will be submitted on the Expense Form (attachment 1) and must include the following:
  - i. Information on the event or activity including: name, purpose of the event, date, and a list of the expenses incurred.
  - ii. Itemized receipts for the expenses should be attached to the form.
  - iii. Expenses should be submitted within 30 days of occurrence.
- b. All requests will be reviewed and approved by the president, treasurer, or executive director. Reviewers will determine the appropriate accounting, e.g. QuickBooks class code.
- c. Once reviewed and approved the expense reimbursement will be given to the bookkeeper
- d. Expenses will be normally be processed within 10 business days

#### **II. Employee reimbursement**

- a. Employees can submit requests for reimbursement for the following:

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GROUND TRANSPORTATION*	Travel on LWVIL business is reimbursed at actual fare, such as train tickets and tolls, at the IRS business reimbursement rate for mileage (56 cents per mile in 2021). Parking fees up to \$20 are reimbursed.  Employees are not entitled to separate reimbursement for gas, maintenance, insurance, or other personal vehicle-related expenses. The reimbursement rate above is intended to encompass all of these expenses.
HOTEL	Hotel expenses when required for attendance at League meetings - hotel rate must receive prior authorization from president or executive director.
MEALS	All meals and incidentals while traveling on League business are reimbursed following <a href="#">IRS/GSA per diem allowance rates</a> . (Liquor is excluded). Per diems are only paid when the individual must purchase their own meal. First day/last day of trip only eligible for ½ per diem.
AIRFARE	Generally only required for national convention or council. Must get pre-approval by the president for airplane fare.
POSTAGE	Payment of postage on mailings sent from home.
COPYING	Reimbursement for necessary copying done outside the office
STATE CONVENTION**	Hotel, transportation and planned convention meals.
NATIONAL CONVENTION or COUNCIL	Registration, hotel, transportation and planned convention meals for the executive director, if she/he attends.

\* Reimbursement cannot be claimed for “commuting”, meaning getting to work or returning home from work. Mileage to and from your primary work location for any given day is not reimbursed. Business miles should be calculated from your primary work location for the day to other locations where LWVIL business occurs, whether a community partner’s office, a legislative hearing, an off-site meeting, a store for supplies, a restaurant for a donor meeting, etc.

\*\* For budgeting - employee expense reimbursement is not covered by the convention revenue, but rather by general administrative travel.

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III. State Board member reimbursement

- a. State board members can submit requests for reimbursement for the following:

GROUND TRANSPORTATION	Travel on LWVIL business or for attending state board meetings is reimbursed at actual fare, such as train tickets and tolls. Parking fees up to \$20 are reimbursed.  For use of a personal vehicle, the rate used to calculate the value of miles driven in service of a charitable organization is currently \$0.14 per mile, as established by federal law. Board members are not entitled to separate reimbursement for gas, maintenance, insurance, or other vehicle-related expenses. The reimbursement rate above is intended to encompass all of these expenses.
HOTEL	Hotel expenses when required for attendance at League meetings - hotel rate must receive prior authorization from president or executive director. See specific hotel rules for state and national convention/council.
MEALS	All meals and incidentals while traveling on League business are reimbursed following <a href="#">IRS/GSA per diem allowance rates</a> . (Liquor is excluded). Per diems are only paid when the meals are associated with an overnight trip and individual must purchase their own meal or a meal plan is not available at an event. First day/last day of trip only eligible for ½ per diem.
AIRFARE	Generally only required for national convention or council. Must get pre-approval by the president for airplane fare.
POSTAGE	Payment of postage on mailings sent from home.
COPYING	Reimbursement for necessary copying done outside the office
STATE CONVENTION ATTENDANCE**	Registration, hotel at one-half of the double occupancy rate, transportation and planned convention meals.
NATIONAL CONVENTION or COUNCIL ATTENDANCE*	Registration, transportation and planned convention meals when the state board member is designated as a delegate for LWVIL. Hotel—one-half of the double occupancy rate. The single occupancy rate may be reimbursed when a board member is the only LWVIL delegate.

\* State board members who wish to attend LWVUS convention but are not delegates for LWVIL will not be reimbursed by LWVIL.

\*\* For budgeting - Current and incoming state board members are covered for the state convention out of general administrative travel, not part of the convention revenue.

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IV. LWVIL committee members

LWVIL committee members must request pre-approval for any expense from the committee chair, president, treasurer or executive director before incurring the expense. **There must be a pre-approved budget for the expense.** The pre-approval can be recorded by signature on the Expense Form or in an attached email.

- a. LWVIL committee members can request reimbursement for the following expenses:

GROUND TRANSPORTATION	<p>Travel related to LWVIL business is reimbursed at actual fare, such as train tickets and tolls. Parking fees up to \$20 are reimbursed.</p> <p>For use of a personal vehicle, the rate used to calculate the value of miles driven in service of a charitable organization is currently \$0.14 per mile, as established by federal law. Off-board committee members are not entitled to separate reimbursement for gas, maintenance, insurance, or other vehicle-related expenses. The reimbursement rate above is intended to encompass all of these expenses.</p>
HOTEL	Hotel expenses when required for attendance at League meetings or an approved coalition event. Hotel rate must receive prior authorization from the president or executive director.
MEALS	All meals and incidentals while traveling on League business are reimbursed following <a href="#">IRS/GSA per diem allowance rates</a> . (Liquor is excluded). Per diems are only paid when the meals are associated with an overnight trip and the individual must purchase their own meal or a meal plan is not available at an event. First day/last day of trip only eligible for ½ per diem.
POSTAGE	Payment of postage on mailings sent from home.
COPYING	Reimbursement for necessary copying done outside the office
COALITION RELATED CONFERENCE ATTENDANCE	<p>Registration, transportation and planned conference meals.</p> <p>Hotel—one-half of the double occupancy rate. The single occupancy rate may be reimbursed when Personnel is the only LWVIL representative.</p>

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**V. Interstate ILO representatives**

It is expected that the interstate ILO will have its own policies governing expenses incurred by state appointed ILO representatives and reimburse representatives from the ILO budget for board meetings. An interstate ILO representative must seek pre-approval for expenses from the LWVIL President.

An allowance will be made for the appointed LWVIL ILO representatives to attend the annual meeting of the interstate ILO. This excludes officers of the ILO Board who may be LWVIL members.

<p>GROUND TRANSPORTATION TO ANNUAL MEETING</p>	<p>Travel related to the interstate ILO annual meeting is reimbursed at actual fare, such as train tickets and tolls. Parking fees up to \$20 are reimbursed.</p> <p>For use of a personal vehicle, the rate used to calculate the value of miles driven in service of a charitable organization is currently \$0.14 per mile, as established by federal law.</p> <p>ILO representatives are not entitled to separate reimbursement for gas, maintenance, insurance, or other vehicle-related expenses. The reimbursement rate above is intended to encompass all of these expenses.</p>
<p>ANNUAL MEETING ATTENDANCE</p>	<p>Registration and planned conference meals.                  Hotel—one-half of the double occupancy rate.. The single occupancy rate may be reimbursed when the individual is the only LWVIL representative.</p>

**DOCUMENT HISTORY**

Previous Amendment - May, 2014

Current Version: Amended and Approved May 8, 2021

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League of Women Voters of Illinois  
 Expense Reimbursement Form

Name \_\_\_\_\_

E-mail \_\_\_\_\_

Address (your reimbursement check will be sent here) \_\_\_\_\_

Telephone number \_\_\_\_\_

Make check payable to \_\_\_\_\_

Description of event/activity \_\_\_\_\_

Purpose of event/activity \_\_\_\_\_

Quickbooks Class code \_\_\_\_\_

Date of event/activity \_\_\_\_\_

Location of event/activity \_\_\_\_\_

Expenses incurred (please use one line for each expense). Please attach itemized receipts; receipts not needed for expenses under \$10 or covered by per diem.	Expense amount
	\$
	\$
	\$
	\$
	\$
	\$
TOTAL	\$

\_\_\_\_\_  
 Your Signature

\_\_\_\_\_  
 Date

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League of Women Voters of Illinois  
Pre-Approval for Expenses

Name \_\_\_\_\_  
E-mail \_\_\_\_\_  
Description of event/activity \_\_\_\_\_  
Purpose of event/activity \_\_\_\_\_  
Quickbooks Class Code \_\_\_\_\_  
Date of event/activity \_\_\_\_\_  
Location of event/activity \_\_\_\_\_

Type of expense (event registration, travel, lodging, etc. Use one line for each expense	Estimated expense amount
	\$
	\$
	\$
	\$
	\$
	\$
TOTAL	\$

\_\_\_\_\_  
Your Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature and title of person authorizing expense

\_\_\_\_\_  
Date