



## Reimbursement policy

Adopted Mar. 16, 2023

Expenses incurred for the purposes of the Florida Wildflower Foundation Inc. (FWF) can be reimbursed to the individual incurring the expense if no other reimbursement of the expenses is received.

Whenever possible, however, board members are asked to bear all travel-related costs associated with attending board meetings, committee meetings or attending to any other business assigned by the Board Chair.

Expenses may be directly applied to an approved budget line item, or the FWF Executive Committee may approve additional funds to pay the expense prior to the expense being submitted to the Executive Director for reimbursement.

**Who can incur expenses:** The person submitting for expense reimbursement should be an FWF Board member, employee or contractor, or a vendor or individual who has been approved by the Executive Committee to incur expenses on behalf of FWF. Whenever possible, lodging should be arranged and paid for by FWF. The travel, lodging and meals of a travel companion are not reimbursable.

**FWF reimbursement levels:** Unless otherwise pre-approved by the Executive Committee, reimbursement rates are:

- Mileage:
  - Employees and contractors will be reimbursed at the current rate set by the US Internal Revenue Service. **As of this update, the reimbursement rate is .655 cents per mile.**
  - Board members and volunteers will be reimbursed at 25 cents per mile.
- Lodging: Employees and contractors will be reimbursed at **\$175 per night** (excluding tax). When lodging at or below this rate is not available, the rate must be authorized by the Executive Director prior to booking.
- Meals: Employees and contractors will be reimbursed for meal expenses incurred during trips of more than 24 hours at the current per diem rate set by the federal government. **As of this update, the current per diem rate is \$59 per day**, or \$12 for breakfast, \$20 for lunch and \$27 for dinner.

**Filing for reimbursement:** Itemized expense reports must be submitted for approval to the Executive Director by the end of the month in which the expense was incurred. Expenses of the Executive Director shall be submitted for approval to the Chair (or Treasurer if the Chair is not available) within thirty (30) days from the date incurred. Reimbursement requests should be submitted on the FWF Expense Reimbursement form. Receipts must be provided for all expenses except mileage.

### Travel and Transportation Expenses

Travel and transportation expenses will be reimbursed for efficient and economical means of travel with regard for the traveler's time, comfort and stewardship of FWF resources. When possible, travelers should make arrangements with ample time prior to the trip to ensure that a reasonable rate is obtained. Carpooling is encouraged.

**Rental Vehicles:** Rental vehicle expenses will be reimbursed when it is deemed by the Executive Director that the rental rate is less than or equal to the use of a personal vehicle, or when a personal vehicle is not available. The traveler shall seek competitive rates. The estimated expense must be approved by the Executive Director prior to reserving. A detailed receipt shall be submitted with any request for reimbursement. Justification must be provided when a vehicle larger than standard size is rented. This will be based on the number of people traveling in the vehicle and/or the volume of materials, equipment and luggage to be transported. Reasons must be business-related, not for personal convenience.

Regarding insurance:

1. Travelers will not be reimbursed for the purchase of additional insurance on a rental car such as liability and/or collision insurance that supplements the existing coverage automatically provided by the vendor.
2. Travelers will not be reimbursed for personal accident insurance (PAI).
3. Travelers will accept the collision damage waiver (CDW).

**Privately Owned Vehicles:** Travelers will be entitled to reimbursement for travel completed in privately owned vehicles.

**Commercial Aircraft:** Travel by commercial aircraft shall adhere to the following requirements:

1. The least expensive direct or nonstop commercial airfare in coach class will be reimbursable from the airport nearest the traveler's home or office to the airport nearest the destination.
2. Preferred carriers may be utilized if the carrier's airfare is equivalent to the lowest fare available. Mileage earned and compensation for denied boarding awarded to the traveler while on FWF business is the property of the traveler and may be used at the traveler's discretion.
3. Tickets will be purchased a minimum of six (6) weeks prior to travel whenever possible to ensure that the best rate.
4. A maximum of \$350 shall be reimbursed for any airfare. Any amount exceeding that amount must be authorized before purchase by the FWF Executive Committee.

**Incidental Travel Expenses:** Incidental expenses are miscellaneous costs incurred by a traveler as a direct result of traveling, such as communication costs itemized on a lodging receipt, taxi fares and driver tips, parking fees, tolls, etc., and must be submitted for reimbursement with justification on the FWF Expense Reimbursement Form.

**Meals:** FWF will reimburse board members', employees' and contractors' food expenses incurred during trips of more than 24 hours. The cost of meals covered by a registration fee will not be reimbursed. If, in addition, meals are purchased for others, the individuals must be identified as those for whom FWF has responsibility for such expenses; otherwise, the expenses will not be reimbursed.

**Lodging Expenses:** For travel requiring lodging, travelers should make the most economical lodging arrangements taking into consideration the traveler's time, security, comfort and costs for lodging and transportation. Lodging rates will be reimbursed per the following schedule:

1. The standard room rate for all reimbursed lodging shall not exceed the rate established by FWF's Executive Committee (*FWF Reimbursement Levels, Page 1*).
2. Lodging charges must be itemized per day on the receipt submitted for reimbursement. The traveler will be responsible for all personal incidentals itemized during their stay, unless approved by the Executive Committee.

**Nonreimbursable Travel Expenses:**

- Travel insurance: FWF provides insurance coverage for volunteers and staff traveling on FWF business.
- First-class upgrades in air travel.
- When lodging accommodations have been arranged by FWF and the traveler elects to stay elsewhere, reimbursement is made at an amount no higher than the rate negotiated by FWF, and reimbursement is not made for transportation between the alternate lodging and meeting site.
- Entertainment costs including movies, alcohol or bar costs.

**Office and Program Expenses**

Office and program expenses authorized by the FWF board, Executive Director, Treasurer or Executive Committee, within monetary limits set by the board, shall be reimbursable when incurred by a board member, FWF staff or contractor for FWF business. Reimbursements will be made at cost within thirty (30) days of submission of an Expense Reimbursement Form and required receipt(s).

Office and program expenses eligible for reimbursement include telephone costs, office supplies (paper, postage, ink, pens, shipping supplies, etc.), printing, equipment, software and other items necessary to conduct daily business.

FWF will not pay international phone charges unless the call is first approved by the Executive Director, Board Chair or Treasurer.

Original policy adopted Aug. 24, 2012

Revision history:

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