



Volunteer Reimbursement Policy:

Volunteer Meeting Rates of Expense Reimbursement

The AICPA will reimburse select expenses incurred while participating in AICPA Volunteer Group (i.e., boards, committees, panels, task forces, etc.) Meetings up to amounts established periodically by the AICPA Board of Directors. Air/travel, hotel/lodging, ground transportation and meals will be reimbursed up to the amounts outlined below with appropriate documentation. **AICPA will not reimburse for any expenses not specified in this policy.**

Although IRS guidelines require documentation and substantiation for all business expenses greater than \$75.00, the AICPA requires individual itemized expenses above \$25.00 to be accompanied by a receipt. However, we encourage you to submit a receipt for all expenses, regardless of the amount. This will ensure an effortless expense reimbursement process. Volunteer members who do not have actual receipts, where required, must submit a signed affidavit acknowledging the loss of the receipts, which may delay the reimbursement process

All reimbursement requests must be submitted within 90 days of the meeting date. Any request received after 90 days may not be reimbursed.

Note: The top portion of the Volunteer Reimbursement Form provided to you MUST be completed by the Staff Liaison for your volunteer group prior to each meeting – it is the responsibility of your staff liaison to distribute the reimbursement form for your volunteer group.

Covered Expenses:

Air/Train Travel: The AICPA has arranged with Best Travel, 1-800-745-6035 to assist you in exploring cost effective travel options. If you prefer, you may make your own arrangements. In either case, the AICPA will reimburse you for the lowest available coach airfare up to \$600 (including checked baggage costs, seat upgrade charges, and change fees, if any). This amount does not include upgrades to business/first class. Airfares exceeding \$600 (including checked baggage costs, seat upgrade charges and change fees) require advance written approval via your Staff Liaison. Without such written approval, the AICPA may reject any charges in excess of \$600. **To limit the cost of air travel, volunteers are urged to make reservations at least 21 days prior to the meeting.**

Ground Transportation: The AICPA will reimburse up to \$225 for your round trip ground transportation, which includes taxi/car service, local rail/bus service, airport (or equivalent) parking, tolls and mileage incurred on your automobile (at the IRS statutory limit in effect at the time of your meeting).

Policy Exception – *if you only use your automobile to travel to/from any volunteer meeting, you will be reimbursed the greater of a) the lowest priced, round trip coach airfare, as determined by the AICPA, from your departure city to the destination city of the meeting and b) the \$225 round trip ground transportation cap*

Hotel/Lodging: The current **Daily Rate of Expense Reimbursement** covering lodging including applicable taxes, internet and valet tips, while incurred on AICPA business is as follows:

- New York City Metro Area = actual expenses up to \$300.00
- Washington D.C. Metro Area = actual expenses up to \$275.00
- All other locations = actual expenses up to \$225.00

Meals:

Continental breakfast, lunch and breaks occurring during the volunteer meeting days are budgeted and require no out-of-pocket expenditure on the part of the volunteer; all such expenditures are prepaid by the AICPA. In addition, if a staff liaison organizes an activity (i.e. dinner) outside the volunteer meeting, this will generally be paid for by the AICPA staff liaison; however, such decision ultimately rests with the staff liaison. For any meal expenditures incurred by a volunteer outside an organized AICPA activity (e.g. meals incurred en route to or from the volunteer group meeting), the AICPA will reimburse up to \$30.00 per day.

Please ensure that you have completed all areas of the Volunteer Reimbursement Form (except for the top portion filled out the by the staff liaison) and submitted receipts provided for all expenditures being requested.