Logan Park Neighborhood Association
Expense Reimbursement Policy

I. Purpose / Objective

Logan Park Neighborhood Association ("The Organization") may reimburse employees, directors and officers or other volunteers for work-related expenses from time to time. Any eligible and approved expenses incurred on behalf of the Organization will be reimbursed in full. Approved expense reimbursements are part of an accountable plan and will not be considered compensation subject to payroll tax.

II. Employee Expenses

The Organization will reimburse all part and full-time employees for all qualifying expenses, including:

- Pre-approved travel for business purposes
- Conference fees
- Office supplies
- Software required for work
- Professional certification/membership fees

This list is by no means exhaustive. Employees should always get pre-approval for reimbursement from their supervisor before incurring a work expense.

In the event mileage is reimbursed the US Federal IRS mileage rate applies. In the event meals are reimbursed the amount reimbursed will not exceed US GSA per diem rates.

III. Board Member Expenses

All board member service is conducted on a volunteer basis. The Organization does not generally compensate board members for their attendance at meetings or board events, this includes expenses related to board member service. Directors should always get pre-approval for reimbursement from the board or the board's designee before incurring a work expense.

IV. Non-Qualifying Expenses

There are certain expenses that the Organization is not responsible for, including:

- Expenses that are not related to the Organization
- Lost personal property
- Unauthorized meals and entertainment
- Fines incurred while operating a vehicle during work hours or for work purposes

- Accommodations
- Expenses for spouses or family members who accompany staff or board members

V. Procedure

In order to ensure reimbursements are handled efficiently and in an IRS compliant manner:

- All expenses must be substantiated with documentation
- An expense reimbursement form must be completed with documentation
- Expenses must be submitted within 30 days of incurring the expense
- Any excess reimbursement must be returned no more than 120 days after it is paid out
- Expense forms will be submitted to Treasurer

VI. Expense Forms

Expense reimbursement forms may be submitted through an online platform and will document the following:

- Who incurred the expense (for payment processing purposes)
- What was purchased (typically included on original receipts or invoices)
- Where the expense was incurred (typically included on original receipts or invoices)
- The business purpose of the expense (the form will collect a brief description)

Records of expense reimbursements will be maintained to create an audit trail sufficient to pass auditor examination.

Revision History:

Adopted _____, __ 2021