



Michigan State Council

Michigan Emergency Nurses Association State Council Accountability Expense & Travel Plan

I. PURPOSE

The purpose of this procedure is to outline the appropriate and lawful process of reimbursement when traveling while representing Michigan Emergency Nurses Association (MENA).

II. DEFINITIONS

1. 'Per diem' is the allowance for daily expenses paid to travelers on official business. Generally the IRS views per diem payments as taxable income unless the payments are limited to:
 - a. IRS rates established for each city/region in the U.S. (which usually are very low)
 - b. Expenses for which the traveler has receipts.
 - c. A third option which does not require receipts and avoids taxability. It is called an 'accountable plan.' This is the option that national ENA and MENA has implemented.
2. ENA's Accountable Plan requires all travelers, whether they are the Board, other members, faculty or staff (the "traveler") to meet three requirements. The traveler must:
 - a. Incur the travel expense while performing services for ENA; and
 - b. Complete a Travel Substantiation Form to verify their daily expenses (no receipts required for expenditures less than \$75); and
 - c. Return any *excess* per diem to ENA with the Substantiation Form.
3. If the traveler does not complete these requirements within 30 days after the travel, the per diem becomes taxable income. ENA's per diem rate is \$75 per day.
4. **Per diem includes the following expenses paid by the traveler:**
 - a. All meals
 - b. All transportation costs including intra-city transportation at the destination, such as taxis or shuttles. It also includes mileage (at the current IRS-approved reimbursement rate), tolls and parking fees to get to/from the airport. All incidentals including tips, snacks, laundry and other such expenses.
 - c. All incidentals including tips, snacks, laundry and other such expenses



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5. Per diem does not include the following expenses:

- a. Alcoholic beverages
- b. Actual mileage to/from destination in lieu of airfare. This expense is separately reimbursed. The maximum reimbursement is the equivalent economy airfare.
- c. It does not include airfare which ENA or MENA pays directly or reimburses based on receipts.

III. PROCEDURE

A. Per Diem shall be paid to:

1. Board of Directors (BOD) on official ENA business that is approved by the BOD
2. State President, President-elect, Immediate Past President, Treasurer and Treasurer-elect for State Leaders Orientation; and Secretary Official ENA business that is approved by the BOD
3. Committee members on official ENA business as approved by the BOD
4. Chapter Representatives on official ENA business as approved by the BOD
5. Delegates attending National ENA General Assembly.
6. State Council members attending Leadership Conference as approved by the BOD

B. Shall not be paid to:

1. Individual members, consultants and vendors.
 - To the extent that ENA agrees to pay consultant/vendor travel expenses, they will be incorporated as a matter of contract and paid directly to the contracted party.

C. Shall be paid at the rate of \$75 (as set by the IRS) per:

1. Day for a maximum of two days at State Leaders Orientation, maximum of 3 days at Leadership Challenge and maximum of 3 days at National General Assembly.
2. The rate is set by the IRS and shall be reviewed and approved annually by the Board of Directors as part of the annual budget process.
3. A business Travel Substantiation Report to be completed and signed for each per diem check

Actual mileage to/from destination:

Shall be paid at IRS current rate for charitable travel

The current rate will be confirmed before each reimbursement check is written

Receipts

Receipts shall not be required for any expense less than \$75.

Travel Substantiation Report

It is the responsibility of the traveler to complete the form and submit it to the Treasurer within 30 days of the travel end date



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All requests for per diem reimbursement must be submitted within 30 days after the end of the fiscal year, which is December 31st. Any reimbursement request received after this time will not be processed.

Taxability

Per diems paid under this accountability plan are not taxable to the recipient provided that the recipient completes the MENA Travel Substantiation Report and returns the excess per diem to MENA. The MENA Travel Substantiation Report must be completed, signed and returned to the treasurer within 30 days of the travel end date. Any per diems for which such documentation has not been provided will be taxable to the recipient.

In the event a Report is filed, but the excess is not returned to MENA within 30 days of the travel end date, the excess will be taxable to the recipient.

State Council Meeting

1. It is mandatory that the following members attend the Michigan ENA State Council meetings
 - a. Current State Council officers; President, President Elect, Past President, Secretary, Treasurer, Treasurer Elect
 - b. Two voting representative from each chapter
 - c. Chairs/representative of each State Council Committees
2. Reimbursement for travel expenses will be as follows
 - a. 1 hotel room per mandatory attendee double occupancy as necessary
 - i. Rate up to \$100
 - ii. Receipts and reimbursement form required



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b. Mileage is reimbursed at 50 mile increments **round trip** and at the following amounts.

- i. A MapQuest print out and reimbursement form required
- ii. Rate ladder (calculated by 15 miles/gal * \$3.00 gal)

1. 100 – 149 miles	\$30
2. 150 – 199 miles	\$40
3. 200 – 249 miles	\$50
4. 250 – 299 miles	\$60
5. 300 – 349 miles	\$70
6. 350 – 399 miles	\$80
7. 400 – 449 miles	\$90
8. 450 – 499 miles	\$100
9. 500 – 549 miles	\$110
10. 550 – 599 miles	\$120
11. 600 – 649 miles	\$130
12. 650 – 699 miles	\$140
13. 700 – 749 miles	\$150
14. 750 – 799 miles	\$160
15. 800 – 850 miles	\$170



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Business Travel Substantiation Report

Name of Traveler: _____

Address: _____

City: _____ State: _____ Zip: _____

Purpose of travel: _____ Destination: _____

Date of Travel began: _____ Ended: _____

Section A	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Total
Actual expenses								
Meals								
Transportation (not including Airfare actual mileage to destination)								
Incidentals								
Total (not to exceed \$75.00/day)								

Use Section B only if you received per diem prior to your travel. **Complete excess to be returned to MENA row**

Section B	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	Total
Per diem received								
Excess to be returned to Michigan ENA								

Lodging per night \$ _____ Receipts attached _____

of night(s) double occupancy approved by MENA _____

Transportation expense Type of transport _____ Amount _____

Airfare/train Receipts attached _____

Mileage includes proof of mileage i.e. MapQuest: _____

Paid according to the mileage rate ladder from the MENA accountability travel plan P&P

Receipts for any expenditure less than \$75 are not required. This report must be completed, signed and returned to the treasurer of Michigan ENA within 30 days of travel end date. Any reimbursement request received more than 30 day after the end of the calendar year cannot be honored. Submit form via email to kkjohnson765@yahoo.com or via postal service to Kim Johnson, 2659 Orbit Drive, Lake Orion, MI 48360.

I am not reimbursed by any other entity. Traveler Signature: _____ Date: _____