

# **EXPENSE REPORTING AND REIMBURSEMENT**

## **ALL REIMBURSEMENTS ARE IN ACCORDANCE WITH THE IRS GUIDELINES**

### **1 CHAPTER REIMBURSEMENT**

BMW CCA, at board discretion, will reimburse chapter representatives who attend BMW CCA sponsored congresses, workshops, or conferences for the following expenses. The Chapter must be in compliance at the time of obtaining reservations. Other expenses incurred are the responsibility of the chapter or its representative. All reimbursement requests must include an itemized list of expenses. Receipts are required unless specifically excepted below, no reimbursement will be made without receipts. All expenses incurred must meet the requirements defined below and be reasonable and customary. All reimbursement requests are subject to review by the Executive Director and may be questioned and disallowed if considered not reasonable.

#### **1.1 TRANSPORTATION**

Transportation. - One representative per chapter will be reimbursed for transportation costs as follows.

Travel by Air - Chapter representatives must book the lowest 21 day advanced purchase airfare available. Receipts for airfare are required. Ground transportation to/from the destination airport and the hotel will be reimbursed if transportation is not provided by the local chapter.

Travel by personal automobile. A member may use a personal car for travel at the chapter representative's option. Auto related travel expenses (mileage, tolls, lodging, meals) will be reimbursed up to the cost of airfare. Mileage will be reimbursed at a rate based on the current mileage rate allowed by the IRS and set by the Executive Director. Receipts for tolls are encouraged where possible.

#### **1.2 MEALS**

Only lunch and dinner will be provided as detailed below.

Lunch - All chapter representatives, who attend the meeting will be provided lunch during the Saturday session.

Dinner - Dinner on Saturday evening will be provided for only one representative per chapter. Additional chapter representatives and/or family members may attend if arrangements are made at least one week in advance with the National Office and the representative or chapter

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reimburses BMW CCA for the cost of the additional meals.

### **1.3 LODGING**

Up to two nights lodging in a standard double room in the conference hotel will be provided or reimbursed. Where possible chapter representatives are encouraged to share a room, although this is not a requirement.

### **1.4 NO-SHOW**

No show charges will be the responsibility of the chapter representative unless the representative could not possibly cancel the reservation. Documentation is required.

### **1.5 REPORTING EXPENSES**

The National Office will supply an expense report to be filled out and returned. All receipts must be included.

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### 2 BMW CCA MEMBERS AND OUTSIDE CONTRACTORS ON APPROVED CLUB BUSINESS FOR NATIONAL

BMW CCA will reimburse members and outside contractors for expenses directly incurred in travel required to conduct BMW CCA business with prior authorization. Personal expenses, personal side trips, or personal convenience items will not be reimbursed.

#### 2.1 AUTHORIZATION

Travel on BMW CCA business must be authorized either verbally or in writing as is deemed appropriate by the authorizing authority. All BMW CCA business travel must be in the performance of the job duties specified in the Operations Manual or assigned by the President or Board of Directors. The authorization should include the departure and return dates, type or cost of lodging, type or cost of transportation. Authorization authority must be identified on the expense reimbursement request. Travel without the appropriate authorization will not be reimbursed. Authorization authority is as follows:

President and Executive Vice President will authorize travel for the Executive Director and all other travel not specifically identified below.

Executive Vice President and President will authorize travel for the Service Representatives listed on the *Roundel* VIP page, related outside contractors and the Oktoberfest Committee members.

Regional Vice Presidents and President will authorize travel for chapter members to attend Chapter/Region Congresses, workshops, or any other appropriate activity where chapter representatives meet.

Executive Director will authorize travel for the National office staff.

Roundel Managing Editor and Roundel Editor will authorize travel for the Roundel Staff and remain within the Roundel travel budget amount.

Club Racing Chairman will authorize travel for the Club Racing staff in accordance to the Club Racing Financial Operations Manual.

#### 2.2 TRANSPORTATION

Members and outside contractors traveling on BMW CCA business will be reimbursed for transportation costs as follows:

Airline - The lowest reasonable cost 21 day advanced purchase airfare must be booked. If last minute travel is required, a special approval is needed

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from the Executive Director. Receipts for airfare are required.

**Personal Car** - A personal car may be used for travel to and from the BMW CCA business at the member's option so long as the personal auto related travel expenses (mileage, tolls, lodging, meals) do not exceed airfare. Mileage will be reimbursed at a rate based on the current mileage rate allowed by the IRS and set by the Executive Director. All tolls will be reimbursed. Receipts for tolls are encouraged where possible. Use of a personal car to and from the airport is permitted and reimbursed.

**Taxi** - A taxi may be used to and from the airport or to and from meals at the destination when no other option is available or it is the most economical and practical method of transportation. Receipts for taxis are normally required.

**Rental Car** - Use of a rental car must be authorized in advance by the Executive Director. The member will reserve a compact car. If a member rents a more expensive car, the member must pay rental costs over and above the compact rate. Receipts for a rental car are required.

### **2.3 MEALS**

Members and outside contractors traveling on BMW CCA business will be reimbursed for meals as follows:

The cost of meals will be reimbursed for the period the member is on BMW CCA business. Reimbursement will be for the cost of reasonable actual meal expenses, tips, and beverages taken with meals. Receipts for meals are normally required.

Meal expenses for a member's spouse/friend in attendance will be reimbursed, if the spouse/friend dines with the group.

Prepaid meals at Congresses, Annual Meeting, etc., will be reimbursed by BMW CCA but meals charged as part of the Oktoberfest Registration are not reimbursable.

If the event being attended provides a meal or food as part of the event, that will be considered the member's meal. Additional charges for a meal at that time are not appropriate.

### **2.4 LODGING**

Members and outside contractors traveling on BMW CCA business will be reimbursed for lodging costs as follows:

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The cost of lodging while on BMW CCA business will be reimbursed. In all cases the lodging costs obtained must not exceed a standard double room. Suites, Executive Floor rooms, and other special extra cost items will be the responsibility of the traveler. Receipts for lodging are required.

Members and outside contractors will be reimbursed any additional charges a hotel may make for lodging if a spouse/friend is traveling with the member and staying in the same room.

Where and whenever possible members are encouraged to share a room, although this is not a requirement.

"No Show" charges resulting from failure to cancel a guaranteed room will be the responsibility of the traveler unless the traveler could not possibly cancel the reservation. Documentation is required.

### **2.5 TELEPHONE**

Members and outside contractors traveling on BMW CCA business will be reimbursed for telephone calls as follows:

A reasonable cost call to notify spouse/friend of safe arrival.

A reasonable cost call to notify spouse/friend of a change of itinerary.

Calls directly related to the conduct of BMW CCA business.

### **2.6 MISCELLANEOUS**

Members and outside contractors traveling on BMW CCA business will be reimbursed for miscellaneous expenses as follows:

Copying - As incurred. Receipts and documentation are required.

Event Registration Fees, except for Drivers School, Safety School and Autocross fees, are reimbursable to Service Officers if they are authorized to travel to the event and if they will be performing duties relating to their position at or during the event.

Excess Baggage - Reasonable fees as incurred.

Gasoline purchases for a rental car, if authorized.

### **2.7 OTHER MISCELLANEOUS**

Members and outside contractors doing authorized BMW CCA business will be reimbursed for miscellaneous expenses such as copying, postage and

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telephone charges. Receipts are requested.

### **2.8 EXPENSE REPORTING**

Travel expenses are submitted to the authorizing authority on a properly completed Travel Expense form within two weeks of the completion of the trip. All expenses must be itemized. Receipts are required as specified. All expenses incurred must be reasonable and customary and are subject to review.

Any problems found during the review will be referred to the traveler for explanation and correction. After review the expense reports will be forwarded to the Executive Director for payment.

All service officers, staff, and outside contractors are required to submit any and all expense reports to the Executive Director. They must be properly completed and submitted within 30 days of the close of the quarter in which the expense occurred.

The Executive Director will disallow any expense report submitted late and the person shall be required to petition the board at the next regularly scheduled board meeting for reimbursement.

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### **3 NATIONAL BOARD REIMBURSEMENT**

BMW CCA will reimburse board members for expenses directly incurred in travel required to conduct BMW CCA business with prior authorization. Personal expenses, personal side trips, or personal convenience items will not be reimbursed.

#### **3.1 AUTHORIZATION**

Travel to board meetings will be authorized at a prior board meeting.

Other travel on BMW CCA business must be authorized either verbally or in writing by the authorizing authority. All Board travel must be in the performance of the job duties specified in the Operations Manual or assigned by the President or Board of Directors. The authorization should include the departure and return dates, type or cost of lodging, type or cost of transportation, and a rental car if permitted. Travel without the appropriate authorization will not be reimbursed. Authorization authority is as follows:

The President will authorize travel for the Regional Vice Presidents for travel outside their region or in excess of their annual budget.

The President will act on travel requests by the Treasurer and Secretary. The President will act on travel requests by the Executive Vice President for travel outside the United States or in excess of the Executive Vice President's annual travel budget.

The Vice President and Treasurer will act on travel requests by the President for travel outside the United States or in excess of the President's annual travel budget.

The Executive Director will oversee all expenses that are turned in.

#### **3.2 TRANSPORTATION**

**Airline** - The lowest reasonable cost 21 day advanced purchase airfare must be booked. If last minute travel is required, a special approval is needed from the Executive Director. Receipts for airfare are required.

**Personal Car** - A personal car may be used for travel to and from the BMW CCA business as an option so long as the personal auto related travel expenses (mileage, tolls, lodging, meals) do not exceed airfare. Mileage will be reimbursed at a rate based on the current mileage rate allowed by the IRS and set by the Executive Director. All tolls will be reimbursed. Receipts for tolls are encouraged where possible. Use of a personal car to and from the airport is permitted and reimbursed.

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Taxi - A taxi may be used to and from the airport or to and from meals at the destination when no other option is available or it is the most economical and practical method of transportation. Receipts for taxis are normally required.

Rental Car - Use of a rental car must be authorized in advance. You will be reimbursed for a compact car and if a more expensive car is rented you are responsible for the difference. Receipts for a rental car are required.

### **3.3 MEALS**

The cost of meals will be reimbursed for the period you are on BMW CCA Club business. Reimbursement will be for the cost of reasonable actual meal expenses, tips, and beverages taken with meals. Receipts for meals are normally required.

Meal expenses for a spouse/friend in attendance will be reimbursed, if the spouse/friend dines with the group.

If attending an event where a meal is provided, that will be considered the meal. Additional charges for a meal at that time are not appropriate.

### **3.4 LODGING**

The cost of lodging while on BMW CCA business will be reimbursed. For example: a meeting on Saturday might require coming in Friday and leaving on Sunday. In all cases the lodging costs obtained must not exceed a standard double room. Suites, Executive Floor rooms, and other special extra cost items will be your responsibility. Receipts for lodging are required.

You will be reimbursed any additional charges a hotel may make for lodging if a spouse/friend traveling with you and staying in the same room.

Where and whenever possible you are encouraged to share a room.

### **3.5 TELEPHONE**

A reasonable cost call to notify spouse/friend of safe arrival.

A reasonable cost call to notify spouse/friend of a change of itinerary.



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Calls directly related to the conduct of BMW CCA business.

### **3.6 MISCELLANEOUS**

Copying - As incurred. Receipts and documentation are required.

Event Registration Fees, except for Drivers School, Safety School and Autocross fees, are reimbursable if you are authorized to travel to the event and if you will be performing duties relating to your office during the event. If you are reimbursed for expenses at an event you will not be eligible to win any prizes at that event.

Excess Baggage - Reasonable fees as incurred.

Gasoline purchases for a rental car, if authorized.

Miscellaneous expenses such as email, postage and telephone charges.  
Receipts are requested.

### **3.7 EXPENSE REPORTING**

All expense reports are submitted to the Executive Director. They must be properly completed and submitted within 30 days of the close of the quarter in which the expense occurred. All expenses must be itemized. Receipts are required as specified. All expenses incurred must be reasonable and customary and are subject to review.

Any problems found during the review will be returned for explanation and correction.

The Executive Director will disallow any expense report submitted late. The rest of the board will have to be petitioned at the next regularly scheduled board meeting for reimbursement.