

American Accounting Association Member Travel & Expense Policy

GENERAL

This policy establishes travel and expense requirements for reimbursable American Accounting Association (“AAA”) expenses and the subsequent reporting.

Expense reports are subject to review by the CEO, the outsource finance company utilized by AAA and/or members of the AAA Management Team, Section leadership (if applicable) and external auditors.

The AAA or Section will assume the cost of all reasonable and necessary expenses incurred by members for business reasons. Expenses will be reimbursed in full provided they fall within the guidelines of this policy, which may include pre-approvals in certain circumstances. This policy will be updated as necessary and is subject to modification on an exception basis by the AAA CEO.

All AAA members seeking reimbursement are to submit their expenses using the expense report located on the AAA website at <https://aaahq.org/About/Governance/Policies-Procedures/Reimbursement-Form>.

- The AAA Finance Department, which includes our outsourced activities, is the only area within the AAA that is authorized to reimburse members for business expenses.
- Supporting documentation and/or detailed receipts are required for all expenses submitted for reimbursement. If a receipt is missing, there is likely no reimbursement. It is advisable to take a picture of detailed receipts. A missing receipt form may be filled out and submitted for review for possible reimbursement.
- Members are responsible for exercising good judgment when incurring business expenses and ensuring that expenses are reasonable in amount. Complete, accurate, properly documented, and approved T&E reports are expected to be submitted within **two (2) weeks of travel**.
- Exceptions may be granted by the CEO before the two (2) week period ends. Expenses submitted after thirty (30) days may not be reimbursed.
- All reimbursements for Board and Council Members will be made via EFT payments.

For Section Presidents:

By approving a Section member’s T&E report, the Section President warrants that:

- The report has been properly completed and documented,
- A receipt exists to support each expense,
- The business nature of the expense is clearly stated,
- The business expenses incurred are justifiable and reasonable, and
- The expense will be charged against the Section business unit.

BUSINESS TRAVEL

All business travel should have receipts and properly documented comments written on the expense report. Any exceptions to the travel policy should be approved by the AAA CEO.

Air Travel

- In selecting a flight, members should optimize the cost of the fare with convenience. Reservations should be made as far in advance as possible but no less than three (3) weeks in advance unless unusual circumstances and prior approval is received by the Section President or the AAA CEO.
- Economy/Coach class should be used by all members; any exceptions should be approved in advance by the CEO. Total airfare above \$800 must receive prior approval before booking. The AAA has established company business elite numbers and is earning miles for business travel. Anything over \$800 may be able to be purchased with miles and thereby save AAA membership dollars.
- If reimbursable, airline tickets will be reimbursed from your home destination to the meeting/conference and back. Deviations are not reimbursed. If you need to travel to/from a different destination for non-AAA reasons, then you will need to print a copy of what the cost **would have been** from your home destination to the meeting/conference and back and you will be reimbursed for this amount only.
- In general, airline change fees should not be incurred and should only be incurred when essential and must receive prior approval from Section President or the AAA CEO.
- Only one checked bag fee will be approved. Exceptions must be pre-approved by the Section President or AAA CEO.
- International air travel must receive prior approval by the Section President or the AAA CEO.

Hotel Accommodations

- Members will be reimbursed for the full cost of moderate hotel and motel rentals. If attending a meeting or conference, you must stay in the meeting or conference approved hotel. If your travel is another type of travel, you should find a hotel that is a mid-range hotel rather than a boutique style hotel. Larger chains that the AAA has a relationship with are preferred (Marriott, Hyatt, and Hilton properties).
- Members will only be reimbursed for a standard room; no room upgrades or amenities (such as movies/minibar purchases) are reimbursable.
- Room service should not be used except in rare circumstances (late arrival, working late, not safe to venture out). In the rare instance that it is used, a receipt for the room service is required. Please indicate on the receipt why room service was selected in lieu of a restaurant.
- If you charged reimbursable items to your hotel room, please request an itemized receipt from the hotel to include with your expense report.

Rental Cars

- When arranging for a rental car, the model most suitable for the intended business purpose is to be selected. The relative cost of ground transportation options should be considered in the interest of cost control and time utilization.
- Rental car insurance should not be purchased within the US and will not be reimbursed unless prior approval has been received from the Section President or the AAA CEO.

Personal Cars

- Members are required to adhere to and obey all state and municipal vehicular traffic laws, particularly regarding cell phone usage.
- The miles driven for business use of a personal car will be reimbursed at a per-mile rate equal to the IRS rate at the time of travel.
- Other expenses, such as the cost of gasoline, insurance, repairs, and routine maintenance of a personal vehicle are not reimbursed as they are included in the mileage rate.
- It is the responsibility of the owner of the vehicle being used for business to carry adequate insurance coverage for their protection and for the protection of any passengers.

Taxis, Car Service, and Shared Rides

- Members may use a reasonable taxi, transportation network company such as Uber and Lyft, or car service (if reasonable) when traveling out of town on business.

Parking and Tolls

- The use of a parking garage and the cost of tolls will be reimbursed for members while traveling for AAA or Section business. If it is more reasonable to do so, consider a cab or Uber/Lyft for longer trips. Retain all receipts.

Communications Activity While Driving

- Members may not read or respond to emails, text messages, or other electronic communications while driving. The AAA's policy regarding cellular phones is that members must either safely pull into a rest area or other safe location before using their cell phone or use an approved hands-free device if using a cell phone while driving on official AAA business.

MEALS

Members will be reimbursed for meal expenses according to their receipts.

- If meals are a part of the meeting or conference, then no reimbursement will be allowed for those meals.
- It is expected that members will use good judgment in making meal selections.
- Please be sure to include the **itemized receipts for each meal**.
- If you charge reimbursable meals to your hotel room, please request an itemized receipt from the hotel to include with your expense report.

SUNDRY EXPENSES

Sundry expenses include food and non-alcoholic drink expenses that occur outside of meals.

- Members may submit for reimbursement receipts for Sundry expenses up to \$15 per day when traveling. These expenses are for items such as water, soda, coffee, tea, or snacks.

INTERNATIONAL TRAVEL

When traveling internationally these policies remain in effect. Limits should be determined through exchange rate calculations. When in question, please contact the AAA for clarification.

FREQUENTLY ASKED QUESTIONS:

EXPENSE REIMBURSEMENTS FOR MEMBERS:

Reimbursement form: <https://aaahq.org/About/Governance/Policies-Procedures/Reimbursement-Form>

Travel

- If you drive your own car, you get mileage at the IRS rate and do not get reimbursed for gas purchased. Please be descriptive of the purpose for the business mileage.
- If you rent a car, you are reimbursed for gas and NOT mileage.
- What if I go through tolls and cannot collect a receipt, will they still be reimbursed?
 - Utilize Sun Pass (or equivalent in respective states) – print on-line receipt.
 - If not utilizing Sun Pass – the bill from your license plate will be acceptable.
 - Missing receipt form should be used if the options above cannot be utilized.
- When flying, you will be reimbursed for one checked bag, unless flying an airline where the first bag is free. Then the AAA will reimburse for the second bag.

Meals While Traveling

- Depending on your departure time, meals are reimbursed as follows:
 - If you are leaving from your home/work directly to travel before 8 AM breakfast will be reimbursed.
 - If you are leaving from your home/work directly to travel after:
 - 10 AM – lunch and dinner are reimbursed.
 - 2 PM – dinner is reimbursed.
 - 7 PM – no reimbursement that day.
 - If you are returning to your home/work direct from travel after:
 - 10 AM – breakfast is reimbursed.
 - 2 PM – breakfast and lunch are reimbursed.
 - 7 PM - breakfast, lunch, and dinner are reimbursed.
- Are snacks (such as candy and water) reimbursed? Snacks are reimbursed only if they are purchased as the meal or as a part of the sundry expense allotment– for example, a protein bar and soda purchased as your lunch would be reimbursed. However, if a reimbursement request is submitted for lunch, the separate charge for the protein bar and soda would not be reimbursed or will be counted as sundry expense.

Other Reporting

Please make sure your descriptions are detailed and can pass an audit.

- List out participants as well as the business purpose on all receipts. If you run out of room that is ok, put “see receipt” for participants or business purpose. Then put details on the receipt.
- Please add down your itemized receipts for meals. This means put the tip on the receipt and fill out the total, so it matches the amount on the reimbursement form. The Auditors want to see that it ties. It also makes it easier to verify the amounts.