

IEEE CIRCUITS AND SYSTEMS SOCIETY **TRAVEL AUTHORIZATION AND REIMBURSEMENT POLICIES**

These guidelines are intended to establish the travel policies and to assist IEEE CASS volunteers with the proper procedures for requesting travel advances and filing of an expense report in order to avoid unnecessary delays in the reimbursement of expenditures.

Note that it is the policy of the Society to reimburse meals and lodging for the night before and the night after the approved meeting(s). Airfare is reimbursed at the most economical fares available – non-refundable, economy class, coach fare tickets. Business class airfare is not approved. All travelers are encouraged to book their tickets early in order to obtain less expensive airfares.

Effective 1 March 2011, all CAS volunteers are strongly encouraged to submit their completed expense form together with scanned copies of all receipts within 3 months after the last day of the event. Please notice that, in any case, travel reimbursements for a specific event must be submitted maximum 6 months after the last day of the event.

1. APPROVED TRAVEL

The following travel is approved by the Society and requires no pre-approval by the President:

Board of Governors Members to the two annual Board of Governors Meetings

Executive Committee Members to the three annual Executive Committee Meetings and the two Board of Governors Meetings

The President and President-Elect to appropriate TAB meetings

The President-Elect to the IEEE Membership Development Retreat

The Society Vice-Presidents to their TAB board meetings:

- o VP-Administration – the TAB Finance Committee Tutorial and Workshop
- o VP-Conferences – the TAB Conference Workshops
- o VP-Publications – the IEEE Panel of Editors meeting

Editors-in-Chief to their annual board meetings at ISCAS and to the Editors Panel.

1.1 DLP TRAVEL: Travel by the distinguished lecturers must be pre-approved by the Distinguished Lecturer Program Chair and is reimbursed for expenses between the traveler's home and the destination city. Travel reimbursement is generally limited to \$1500 for travel within the lecturer's home continent and \$2000 for travel to another continent. Funds for the program are limited, and speakers are encouraged to couple travel with other meetings or multiple speaking engagements.

1.2 OTHER TRAVEL: Requests for reimbursement by the Society for all other travel must be pre-approved by the Society President prior to the travel.

2. TRAVEL ADVANCES AND REIMBURSEMENTS

It is IEEE standard policy that payments (i.e., advances and reimbursements) will be made in the currency preferred by the individual and are not necessarily determined by the country in which the individual resides.

The traveler may submit only one expense report for each trip and submit it all in one currency. Provide information on the conversion rates used when expenses are incurred in multiple currencies. Or, the traveler may submit a separate expense report for each currency used during the trip. Should a future credit card billing to an individual result in a loss to the individual based on the exchange rate determined by the credit card company, a request for additional reimbursement should be submitted, including a copy of the original reimbursement request and a copy of the credit card billing showing the actual billed amount.

2.1 ADMISSIBLE EXPENSES

IEEE policy provides for reimbursement for those individuals authorized to attend specific meetings only. The specific meeting authorized to attend or the purpose of the travel must be indicated for each day. In instances where an individual will have a reasonable separation between meetings and it is not economical or possible to depart and return later in the week, expenses for meals and lodging actually incurred will be reimbursed. It is the policy of the Society to reimburse meals and lodging for the night before and the night after the approved meeting(s).

TRANSPORTATION: Reimbursement will be either at the authorized mileage rate plus parking and tolls or at the economy fare of public transportation, whichever is less. IEEE will not reimburse for parking or driving violations.

Individual items on the expense report are detailed as follows:

Tolls and Parking – Reasonable expenses are reimbursed for costs incurred for tolls or parking with the use of personal or rented automobiles while on authorized Society travel.

Mileage Allowance – The IEEE approved rate of reimbursement will be used for the actual mileage incurred while on Society authorized travel. The number of miles/kilometers driven must be recorded on the line for Personal Auto Mileage.

Taxi-Bus – Details of each taxi fare must be itemized in the appropriate area of the expense report form. Total daily amounts must also be recorded on the first page of the expense report. A receipt is required for all taxi, bus or airport shuttle expenses.

Plane-Train-Auto Rental – Original receipts must be obtained and attached for all such expenses. (An itinerary invoice showing the fare is not a valid receipt.)

Air Travel - Air travel is limited to reimbursement for the lesser of actual fare incurred or tourist, shuttle, coach or other economy accommodation. For travel by other means (e.g., train or rental car), reimbursement will be the actual cost unless that cost exceeds the comparable airline fare in which case the Society will reimburse only the comparable airline fare. Travelers are encouraged to make transportation arrangements through IEEE Travel Services. The Society does not reimburse for business class fares.

The most economical airfare should be used. Therefore all persons traveling on Society business shall be required to book non-refundable, economy class, coach fare tickets when possible. The Society assumes you will select the lowest possible fare, regardless of carrier. Alternate airports should be considered when the one-way saving is \$100.00US or greater. Any persons seeking to book higher-grade seats on economy flights, or full coach fares, must have pre-approval by the President.

Exceptions to this policy are extremely rare but may be allowed for health reasons. Pre-approval by the Society President shall be required for any exception.

IEEE will not reimburse passengers traveling in private aircraft nor assume liability for them.

In the event you are required to change your travel arrangements, and thereby incur an additional expense or penalty for cancellation of your ticket, you must provide a written explanation of the circumstances. If such a change is required because of reasonable circumstances, IEEE will reimburse for penalties on your ticket.

Train – Rail travel should be at economy/coach rate.

Auto Rental – *Car rentals should only be undertaken when alternate economic public transportation is unavailable or impractical.* (Public transportation includes taxis, buses or airport limousines.) Individuals are reminded to use the IEEE identification number to obtain proper discounts. IEEE Corporate ID Numbers are: Avis A606000, Hertz 61368, and Alamo 210837BY. IEEE's corporate automobile liability insurance policy is extended to include collision and liability coverage on a primary basis for automobiles rented for authorized IEEE business trips. Therefore, when renting automobiles, individuals are advised to not purchase the collision damage waiver/loss damage waiver (CDW/LDW) offered at the time of rental. Some states may require proof of collision/liability insurance coverage. If that is the case, individuals are requested to contact the IEEE Insurance Department to obtain proof of insurance coverage.

Lodging – The Society will reimburse single room rates, including taxes and fees. The expense must be recorded on a daily basis. The original itemized hotel bill must be attached to the expense report as a receipt. Reimbursement is

limited to the evening of the meeting and/or the prior night. In the event you are required to extend your stay to obtain special discounted fares you would not otherwise be eligible for, your additional hotel room and personal meal expense will be reimbursed to the maximum of reasonable costs actually incurred or the savings in your fare, whichever is less. Pre-approval for the extended stay must be obtained from the VP-Financial Activities.

Meals – Details for each personal meal expenditure must be itemized on the expense report form showing the date and the amount. Total daily amounts will be automatically moved to the proper location on the expense report. When dining in the hotel where you are staying, it is recommended that you charge your meals to your room to reduce the need for additional receipts. Note: If you have indicated that you intend to participate in a joint meal function but revised plans necessitate a change, please notify the meal coordinator to avoid possible duplicate meal expense.

Official Guest – Details for each courtesy or entertainment expenditure must be itemized showing the date, amount, name of guest, affiliation and purpose of the expenditure. Total daily amounts are automatically recorded on the expense report form. This section is only to be used for your guest's meals. Your own portion of the cost should be reported under meals/self. Use an additional page if necessary to provide a complete description.

Miscellaneous Tel. & Telegraph – Telephone, telegram, and fax reimbursement is limited to IEEE related calls. Calls placed from home telephones or cell phones must have copies of itemized telephone bills attached to be eligible for this reimbursement. Use this entry for the cost of Internet access when required.

Tips & Gratuities – Reasonable tips and gratuities will be reimbursed. Itemize the tips in the description with a total in the space provided. Use an additional page if required. Tips over \$25.00 per day must have a receipt.

Other – Any expenses not yet recorded on the expense report will be reported as an “other” expense. Examples might be reasonable and necessary laundry and valet charges, which will be reimbursed after travel of five or more consecutive days if the original receipts are attached. Non-essential expenditures for personal items such as newspapers, movies and entertainment, or any other unnecessary non-travel related items will not be reimbursed. Detail these expenses at the bottom of the Expense Statement and use another sheet if necessary.

2.2 TRAVEL ADVANCES: Travel advances can be requested by sending an email to the VP-Financial Activities, Guoxing Wang at guoxing@sjtu.edu.cn, with a copy to the CAS Administrator at manager@ieee-cas.org. Please include the purpose of the trip, the dates of travel, the origin and all destinations, amount requested, an explanation of payments needed including the vendor (airline, hotel, etc.) and the date the advance is needed. Please check carefully the travel guidelines detailed in this document. For example, car rentals are only admissible in a restricted set of circumstances (see below) and need to be properly justified.

All travel advances should be requested a minimum of ten business days prior to needing the check.

2.3 IMPORTANT FOR US RESIDENTS: As of June, 1991, IRS regulations require that advances that remain unsubstantiated after 120 days must be reported as taxable income. Volunteers (US residents only) will receive a 1099 form indicating the advance as income. It will then be necessary to report the income on your U.S. Federal and State tax returns. Avoid this problem by promptly submitting your expense reports to provide accounting for advances. For further information on IRS regulations, please contact the IEEE Tax Compliance Department at (732) 562-5334 or 5351; fax (732) 981-0538; or e-mail: d.galicki@ieee.org.

3. PREPARING AND SUBMITTING THE EXPENSE REPORT FORM

3.1 COMPLETING THE EXPENSE REPORT FORM: For travel in any given year, the Expense Report Form for that year must be used. This is provided on the CASS website at <http://www.ieee-cas.org> under ABOUT → Financial Activities → Useful Links. If you need assistance locating or completing the form, contact the CAS Administrator at manager@ieee-cas.org.

3.2 RECEIPTS: Original or scanned copies of the receipts must be submitted with your expense report. However, where the expenses are being shared with another organization and the Society is requested to reimburse only a portion of the expenses, legible photocopies are acceptable. The name of the organization sharing the expense must also be provided. Receipts for any single expenditure in excess of \$25.00 must be provided, and IEEE encourages that all receipts for any amount be submitted. Receipts are required for some expenses regardless of the amount, e.g. all taxi fares. Refer to the individual expense item for this requirement.

Circuits and Systems Society will reimburse actual meal expenses and encourages the traveler to maintain all receipts. All meal expenses in excess of \$8.00 for Breakfast, \$12.00 for Lunch, and \$20.00 for Dinner require actual receipts. Meal expenses submitted in excess of these amounts that are not supported with receipts will be reduced to the amount which requires no receipt.

3.3 APPROVAL AND SUBMISSION OF EXPENSE REPORTS: An electronic copy of the expense report and receipts must be sent to the VP- Financial Activities for approval. Scan copies of the receipts and send the scanned images as pdf files or other appropriate format. The purpose of all expenses must be clear in order for the expense report to be approved. Describe unusual expenses in the email or on a separate sheet of the expense report.

If scanned receipts are submitted, CASS does not require hard copies to be also submitted. If scanned receipts are not available, the hard copy of the expense report must be signed and dated and then forwarded with all receipts to:

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