



## The San Antonio Emergency Nurses Association Accountable Travel Plan

The purpose of the Accountable Travel Plan is to adequately account for the San Antonio Emergency Nurses Association (SAENA) business travel expenses within the guidelines of an IRS accountable plan. These guidelines allow the SAENA to issue expense reimbursements (per diems) to travelers without requiring that receipts be retained and submitted to the SAENA Treasurer.

The per diem rate is \$50 per day. Included in the per diem are meals, and certain transportation costs. All transportation costs except for airfare or actual mileage (at a cents/mile rate determined yearly by the IRS) to/from destination are included in the per diem. This includes intra-city transportation at the destination such as taxi or shuttle, as well as tolls and parking fees to get to/from the airport.

### Per Diem

#### **Shall be paid to:**

1. Board of Directors on official SAENA business, including and not limited to Board meetings, Annual Conference, and Leadership Conference; and
2. Committee members; and
3. Individual members representing the SAENA at outside meetings **APPROVED BY THE SAENA PRESIDENT**

#### **Shall not be paid to:**

1. Consultants and vendors.

#### **Shall be paid at the rate of \$50 per day:**

1. 'Day' shall include both the day travel begins and the day travel is completed.
2. The rate shall be reviewed and approved annually by the SAENA Board of Directors as part of the annual budget process.

#### **Shall include the following expenses:**

1. Most transportation costs except for airfare or actual mileage to/from destination are included in the per diem. This includes intra-city transportation at the destination, such as taxi or shuttle. It also includes tolls and parking fees to get to/from the airport.

#### **Shall not include the following expenses:**

1. The SAENA will provide no reimbursements for meals or alcoholic beverages; neither can be included in the per diem amount.

2. In lieu of airfare, actual mileage to/from destination will be separately reimbursed. The maximum reimbursement will be the equivalent economy airfare.

### **Receipts**

Receipts for per diem expenses recorded on the per diem worksheet shall not be required as long as the recorded expense is less than \$50.

### **The SAENA Per Diem Report**

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

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

This form must be signed before reimbursement is issued. A signature may be:

1. An actual signature placed on the form
2. A scanned signature inserted onto the form as a picture (.jpg, .gif or other digital picture files)

### **Taxability**

Per diems paid under this accountable plan are not taxable to the recipient provided that the recipient completes the SAENA Per Diem Report which must be completed, signed, and returned to the SAENA Treasurer within 30 days of the travel end date. Any per diems for which such documentation has not been provided will not be reimbursed.