

SOP - Reimbursement

Standard Operating Procedure Reimbursement

Purpose: The purpose of this SOP is to define how and what expenses will be reimbursed by the NM ENA State Council.

A. Travel Substantiation Report and Expense Report

- 1.It is the responsibility of the traveler to complete the forms and submit it to the Treasurer within 30 days of the travel end date.
- 2.If it is not turned in within the 30 days it shall be considered taxable. *See Taxability.*

B. Taxability

- 1.Expenses incurred on NM ENA approved travel paid under this accountable plan are not taxable to the recipient provided that the recipient completes the Travel Substantiation Report and expense report and returns the excess funds to NM ENA.
- 2.The NM ENA Travel Substantiation Report must be completed, signed and returned to the treasurer within 30 days of the travel end date.
- 3.Any funds for which such documentation has not been provided will be taxable to the recipient.
- 4.In the event a Report is filed, but the excess is not returned to NM ENA within 30 days of the travel end date, the excess will be taxable to the recipient.

C. Delegate Expense Reimbursement

- 1.Expenses will be reimbursed up to a maximum amount as

- determined by the Board of Directors (BOD) for each event
2. NM ENA will cover reasonable expenses including, but not limited to, transportation, lodging, and conference registration-
 3. Any expenses above the maximum amount disbursed will not be reimbursed by the NM ENA State Council
 4. Any funds distributed prior to the travel not substantiated by receipts shall be returned to NM ENA. *See taxability and travel substantiation report above*
 5. Conferences included for reimbursement include:
 - a. ENA General Assembly: Expense reimbursement shall be paid to the delegates and alternates.
 - b. ENA Leadership Conference & Orientation: State President, President-elect, and Treasurer
 - c. Other Conferences designated and approved by BOD.
 6. **Registration Fee:** Early Bird Rate only.
 7. **Hotel:** Half of the double occupancy rate at the conference hotel will be reimbursed
 8. **Transportation** will include any one of the following:
 - a. Airfare - lowest air fare price posted 21 days prior to conference start date
 - b. Shuttle cost to and from airport to hotel/lodging
 - c. Mileage if driving. Mileage to be determined from Map Quest or Rand McNally from departure city to destination city. Mileage to be reimbursed at the IRS official reimbursement rate and shall not exceed the 21 day advance average economy airfare.

D. Miscellaneous

1. Any other expenses incurred by a NM ENA member may be reimbursed with prior BOD approval for the expense.
2. A NM ENA Expense Report must be completed and turned in to the treasurer with receipts attached within 30 days of incurring the expense.