



Travel Policy

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Purpose

Texas REALTORS® expense-reimbursement policies have been formulated to comply with the regulations of the Internal Revenue Service. The IRS establishes an “accountable plan” travel-expense allowance based on what is considered to be ordinary, necessary, and directly related to the active conduct of one’s trade or business. Because of this, Texas REALTORS® limits may seem somewhat restrictive.

Expenses must be actually incurred and documented by receipts in order to warrant reimbursement under the Texas REALTORS® limits. “Trade-offs” (i.e., submission of an expense voucher for other expenditures in lieu of transportation, lodging, and meals) do not meet the IRS criteria of “directly related” and therefore are not reimbursable.

When receipts are submitted for reimbursement, the Texas REALTORS® limits, as stated herein, apply. If receipts are not submitted, the IRS per diem limit for the respective travel date and location applies. This policy limits the IRS per diem reimbursement to one day only. However, when extenuating circumstances arise, special consideration may be requested.

Expense Report Forms

The Texas REALTORS® travel-reimbursement process is initiated with travel-expense reports. These reports are designed to assist you in organizing and accounting for essential information necessary to receive reimbursement, such as time, place, business purpose of the meeting attended, type of expense, related cost, and the party to be reimbursed.

A completed and signed expense-report form, with original receipts attached must be submitted to receive reimbursement.

All expenses must be submitted within 30 days of the completed trip. Those expenses submitted after 30 days, under special circumstances, may be approved. In no case will expenses be reimbursed if submitted more than 90 days after the expense is incurred.

General Expense Reimbursement Guidelines

Transportation

- Air:** Commercial air travel is reimbursed at the coach-class rate. Advance purchase should be made whenever possible to take advantage of lowest fares. Business use of frequent flyer miles (or any other type of airline rewards program) or vouchers is not reimbursable.
- Curbside baggage-handling fees are reimbursed at the actual cost, plus \$1 per bag/box for a tip. The cost for bags/boxes exceeding weight limit or number of bag limit will not be reimbursed.
- Limo/taxi/bus:** Actual cost is reimbursed, and receipts must be provided. Tipping for taxi/limo shall not exceed 15% of the actual fare plus an additional \$0.50 per bag/box.
- Personal auto:** The owner of the vehicle that is used will be reimbursed at the IRS allowable rate per mile. The number of miles driven must be stated. The allowable rate per mile changes periodically and is indicated on the expense-reimbursement form. Personal auto mileage is reimbursable only when other modes of transportation are unobtainable, or when personal auto use is less expensive than other modes.
- Parking/tolls:** Actual cost is reimbursed. Receipts should be provided when possible, and are required for any amount over \$75. Reimbursement for parking is limited to self-parking options, unless no self-parking is available. If valet parking is utilized where self-parking is otherwise available, reimbursement will be based on the lowest available self-parking option.
- Rental car:** Rental cars are reimbursable only when other modes of transportation are unobtainable or more expensive.

Lodging

- Texas REALTORS® limit:** The actual cost of the room, based on the allowance indicated under member- or officer-specific lodging section is reimbursable. When Texas REALTORS® negotiates a special rate at a stated facility, the reimbursement will be limited to the negotiated rate. Should you choose to stay at a different facility, the limit of the reimbursement will be based on the Texas REALTORS®-negotiated rate at the stated Texas REALTORS® facility. If you choose to stay at a different facility, it will be your responsibility to cancel the reservation that Texas REALTORS® has made for you at the original facility to ensure reimbursement.

When direct billing of lodging expenses to Texas REALTORS® has been arranged, non-reimbursable expenses are considered your responsibility and should be settled with the facility at check-out. If expenses are reimbursable, receipts should be attached to the expense report. If no receipts for lodging expenses are attached, reimbursement will fall within the IRS per diem limit for date and location of travel.

Tipping: For a maid, \$1 per day per room is reimbursable. For a bellhop or doorman, \$1 per bag is reimbursable.

IRS limit: Without receipts, the maximum IRS lodging per diem limit for the respective date and travel location will be reimbursed.

Note: Overnight lodging is not paid when the first meeting starts at or after 10 a.m. and the last meeting adjourns by 4 p.m., unless travel time exceeds three hours one way or commercial travel modes will not accommodate the meeting's start or end time. Exceptions to this policy are subject to approval prior to incurring the expense.

Personal expenditures are not reimbursable. Personal expenditures include but are not limited to:

1. Entertainment such as in-room movies or tours or any other non-business functions
2. Books or magazines
3. Barber or beautician services
4. Golf fees
5. Spa services
6. Fitness-center fees
7. Mini-bar or bottled water

Meals

TEXAS REALTORS® limit: The maximum daily limit including tips for meals is \$75, provided receipts are attached. Without receipts, the reimbursement will be at the current IRS allowable rate. The name of each person and the purpose of the business meal must be written on the receipt.

Tipping: If dining at a restaurant the maximum reimbursable tip is 17% of the bill, while for room service, the maximum is 15% of the bill.

IRS limit: Without receipts, the maximum IRS meal per diem limit for the respective date and travel location will be reimbursed.

Communication

Telephone: All Texas REALTORS®-related calls or fax transmissions are reimbursed based on actual charges.

Internet: Internet-access charges are reimbursed based on actual cost.

General Note

All expenses are strictly based on the number of days the individual must be in attendance. If a person chooses to arrive early or remain after the conclusion of a meeting, all additional expenses (lodging, meals, etc.) will be paid by the individual.

Member Travel

Texas REALTORS® reimburses members serving on committees, sub-committees, and task forces for expenses incurred when attending meetings approved by the president/CEO of Texas REALTORS®. These “specially called” meetings do not include those conducted at Winter Meeting or Conference.

In other words, Texas REALTORS® does not reimburse members for expenses associated with a committee, sub-committee, or task force meeting when the meeting is conducted during Winter Meeting or Conference.

Transportation: General-expense reimbursement guidelines apply.

Lodging: General-expense reimbursement guidelines apply. The actual cost of the room, based on a single-room rate for the facility, is the reimbursable limit.

Meals: General-expense reimbursement guidelines apply.

Communication: General-expense reimbursement guidelines apply.

Member Travel to NAR Legislative Meetings and Conference

As prescribed by the Texas REALTORS® budget, members who serve in specific volunteer capacities may be eligible for reimbursement of a portion or all travel expenses related to certain National Association of REALTORS® meetings.

There may be multiple programs within the association’s budget that provide for such reimbursement, each with maximum allowable reimbursement caps based on the number of days necessary to fulfill the obligations of the program. A member who qualifies for reimbursement from multiple programs within the association’s budget may receive reimbursement in an amount that exceeds an individual program’s maximum reimbursement amount, provided that the aggregate amount of reimbursement does not exceed \$2,500.

Any reimbursement or funding from another source within the REALTOR® organization will be included in the \$2,500 reimbursement limit, including but not limited to funds from a local association, the National Association of REALTORS® and TREPAC.

Leadership Team Travel

The leadership team includes:

1. Chairman
2. Chairman-elect
3. Secretary/treasurer
4. Secretary/treasurer-elect
5. Immediate past chairman

Transportation: General-expense reimbursement guidelines apply.

Lodging: Actual cost of room.

Communication: General-expense reimbursement guidelines apply. In addition, Texas REALTORS® will reimburse the monthly cost of a wireless Internet card for the duration of the term of service. This is in addition to other Internet costs as outlined in the General-expense reimbursement guidelines in the event that other accommodations need to be made.

Meals: General-expense reimbursement guidelines apply. Expenses for local association banquets, where responsibilities as an officer of the association are expected to be performed, are reimbursable; this includes the costs of a guest. An exception to the Texas REALTORS® limit for meals would apply in this case.

Hosting/entertaining: Texas REALTORS® will reimburse the actual costs incurred in situations where it is deemed appropriate for the leadership team member to pay for several individuals at a meal. Entertainment expenditures draw the greatest attention from the IRS, and thus require a higher degree of discretion. IRS regulations require the expenditure to be adequately explained with information concerning the purpose of the gathering, a list of individuals attending, the name and location where the expense was incurred, and all costs included.

Spouse/Significant Other Travel: Texas REALTORS® will cover allowable travel expenses for the guest of a Leadership Team member associated with the following trips/meetings where applicable:

- i. Texas REALTORS® Conference
- ii. Texas REALTORS® Winter Meeting
- iii. Texas REALTORS® Leadership Team Retreat
- iv. Local Association Installations (airfare not included)
- v. NAR Legislative Meetings & Trade Expo
- vi. NAR Conference
- vii. RPAC President's Circle Annual Conference

All guest expenditures are treated as compensation and are reflected on Form 1099 for tax purposes each year. Texas REALTORS® will issue a gross up payment to cover the tax burden resulting from guest compensation reflected on Form 1099.

If a Leadership Team member uses a Texas REALTORS®-issued credit card to charge an expense that is not in accordance with this policy, the member will be personally responsible for reimbursing the Association for the applicable charges.

Regional Vice President Travel

Two Texas REALTORS® regularly scheduled meetings

The two Texas REALTORS® regularly scheduled meetings consist of the Winter Meeting and the Conference.

Transportation: No transportation allowance

Lodging: The actual cost of a double room and any *non-personal* expenditures will be covered on the Texas REALTORS® master bill as needed; this will not exceed three nights' lodging for Conference and three nights' lodging for Winter Meeting. Vehicle parking fees applied to the master bill are limited to self-parking for one vehicle per room per night. Excess parking fees will be charged to the RVP.

Meals: No meal allowance. The RVP will be given two complimentary tickets to events that the RVP is expected to attend, including the Chairman's Installation Gala.

Registration fees: The RVP's registration will be complimentary for both meetings.

Executive Board meeting attendance: Regional Vice Presidents are expected to attend Executive Board meetings. An RVP will be personally responsible for reimbursing Texas REALTORS® for any room, parking and registration fees expended on behalf of the RVP if the RVP attends any portion of the meeting but does not attend the Executive Board meeting. Exceptions to this policy may be considered due to extenuating circumstances. This provision also applies to an Incoming RVP at Conference.

Intra-region reimbursable expenses

Regional vice presidents will be reimbursed for expenses incurred when performing the duties associated with their position within their respective region.

- Transportation: General-expense reimbursement guidelines apply.
- Lodging: General-expense reimbursement guidelines apply.
- Meals: Expenses for local association banquets, where responsibilities as an officer of the association are expected to be performed, are reimbursable; this includes the costs of a guest; an exception to the Texas REALTORS® limit for meals would apply.
- Communication: General-expense reimbursement guidelines apply.
- Registration fees: Registration fees are reimbursable for the RVP and a guest to attend an association or regional meeting. Tickets, fees, or incidental expenses related to social functions (e.g., golf outings, tennis tournaments, etc.) are not reimbursable.
- Postage: actual cost for association-related mailings.

Other Meetings

Other meetings include:

1. Scheduled Executive Board meetings (excluding Winter Meeting and Conference)
2. Specially called meetings of the Executive Board
3. Board Officers Leadership Conference
4. Spokesperson training (only prior to taking office)
5. Regional meetings

Travel-related expenses incurred by the RVP while attending specially called meetings approved by the President/CEO as a committee member will be reimbursed under member-travel guidelines.

- Transportation: General-expense reimbursement guidelines apply.
- Lodging: General-expense reimbursement guidelines apply. The actual cost of a room, based on single-room rate for the facility, is the reimbursable limit. Vehicle parking fees are limited to self-parking for one vehicle per room per night. Excess parking fees will be charged to the RVP.
- Meals: General-expense reimbursement guidelines apply. A complimentary ticket will be provided for meal functions when attendance is expected.
- Communication: General-expense reimbursement guidelines apply.

Executive Board Appointees Travel

Two Texas REALTORS® regularly scheduled meetings

- Transportation: No transportation allowance.
- Lodging: The actual cost of a double room and any *non-personal* expenditures will be covered on the Texas REALTORS® master bill as needed; this will not exceed three nights' lodging for Conference and three nights' lodging for Winter Meeting. Vehicle parking fees applied to the master bill are limited to self-parking for one vehicle per room per night. Excess parking fees will be charged to the Appointee.
- Meals: No meal allowance. Appointees will be given two complimentary tickets to events that they are expected to attend.
- Registration fees: Appointees' registrations will be complimentary for both meetings.
- Executive Board meeting attendance: Executive Board Appointees are expected to attend Executive Board meetings. An Appointee will be personally responsible for reimbursing Texas REALTORS® for any room, parking and registration fees expended on behalf of the Appointee if the Appointee attends any portion of the meeting but does not attend the Executive Board meeting. Exceptions to this policy may be considered due to extenuating circumstances. This provision also applies to an Incoming Appointee at Conference.

Other Meetings

Other meetings include:

1. Scheduled Executive Board meetings (excluding Winter Meeting and Conference)
2. Specially called meetings of the Executive Board

- Transportation: General-expense reimbursement guidelines apply.
- Lodging: General-expense reimbursement guidelines apply. Vehicle parking fees are limited to self-parking for one vehicle per room per night. Excess parking fees will be charged to the RVP
- Meals: General-expense reimbursement guidelines apply.
- Communication: General-expense reimbursement guidelines apply.

Staff Travel

- Transportation: General-expense reimbursement guidelines apply.
- Lodging: General-expense reimbursement guidelines apply.
- Meals: Maximum daily limit for meals including tips is \$75 when receipts are provided. With no receipts, the reimbursement will be at the IRS meal per diem limit for respective date and travel location. Expenses incurred at local association banquets where responsibilities as an association employee are expected to be performed are a reimbursable expense; an exception to the Texas REALTORS® limit for meals would apply.
- Hosting/entertaining: Texas REALTORS® will reimburse the actual costs incurred in situations where it is deemed appropriate for the staff member to pay for several individuals at a meal. Entertainment expenditures draw the greatest attention from the IRS, and thus require a higher degree of discretion. IRS regulations require the expenditure to be adequately explained with information concerning the purpose of the gathering, a list of individuals attending, the name of the organization each individual represents, the name and location where the expense was incurred, and all costs included. Any hosting expense must be within the Texas REALTORS® or departmental budget.
- Communication: General-expense reimbursement guidelines apply.