



**INDEPENDENT SECTOR**  
A vital voice for us all

## TRAVEL POLICY

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### I. Objective.

As a charitable organization dedicated to advancing the common good by leading, strengthening and mobilizing the charitable community, Independent Sector has a responsibility to be an effective steward of charitable assets. The objective of this Travel Policy is to further Independent Sector's mission by ensuring that those who travel on behalf of Independent Sector act responsibly in incurring expenses and that Independent Sector complies with all applicable laws and regulations governing travel expenses.

Pursuant to the United States Internal Revenue Code (the "Code"), travel expenses are not treated as income to the traveler only if the expenses are "ordinary" (common and accepted in your field of business), "necessary" (helpful and appropriate to your business) and not "lavish or extravagant" (reasonable under the circumstances). Consistent with the requirements under the Code, Independent Sector will reimburse only those travel expenses incurred for an approved business purpose that are ordinary, necessary and reasonable.

The safety of individuals traveling on behalf of Independent Sector is of paramount importance. In the event of an emergency or in other situations where safety is a concern, higher travel costs may be justified.

### II. Persons Covered.

This policy covers any individual who travels on behalf of Independent Sector, regardless of whether the person is a director, officer, employee, candidate for employment, volunteer, consultant, independent contractor or other party.

### III. Process.

#### A. Prior Approval.

All travel must be approved in advance by the appropriate Reviewing Party, unless advance approval is impractical under the circumstances. For purposes of this Travel Policy, the Reviewing Party shall mean, unless otherwise indicated, the following:

- For the Chief Executive Officer, the Treasurer or his or her designee;

- For all other Independent Sector employees, the traveler's supervisor;
- For Independent Sector directors or officers, the Chief Executive Officer or his or her designee;
- For consultants, independent contractors or speakers at Independent Sector events, the Vice President overseeing the work in consultation with the Chief Executive Officer;
- For candidates for employment, the Chief Executive Officer or his or her designee; and
- For volunteers or any other traveler, the Vice President overseeing the work in consultation with the Chief Executive Officer.

It is the responsibility of the individual planning to travel and seeking reimbursement to obtain any necessary approval prior to travel. Independent Sector's Travel Pre-Authorization form can be found at [http://intranet/documents/travel\\_preauth.pdf](http://intranet/documents/travel_preauth.pdf).

B. Documentation.

Expenses will not be reimbursed unless the individual requesting reimbursement submits a written expense report in a form prescribed by Independent Sector. The expense report must be submitted within thirty days after completing a business trip. Each traveler is responsible for preparing and submitting his or her own expense report, which must include sufficient detail to identify the purpose of the expense and the services provided. An itemized original receipt must be submitted for each expense. If an original receipt is not available, the traveler may submit alternative written proof of the expense, such as a bill, canceled check or, if nothing else is reasonably available, a written statement detailing the expense and the reason no receipt is available.

C. Expense Report Approval.

Independent Sector will reimburse travel expenses only if a traveler's expense report is approved by the Reviewing Party. The Reviewing Party is responsible for reviewing the expense report to ensure that only ordinary, necessary and reasonable expenses are reimbursed. It is the traveler's responsibility to submit the approved expense report to the Finance and Administration Department.

D. Use of Travel Agency.

All business-related air and train travel and lodging for Independent Sector staff must be booked through Independent Sector's travel agent, unless it is impractical or not cost-effective to do so and an alternative method of booking travel is approved in advance by the Reviewing Party.

E. Use of Corporate Credit Card.

Independent Sector provides a limited number of individuals with a corporate credit card to facilitate reimbursement of expenses. The corporate credit card may be used as detailed in the corporate cardholder agreement for approved business travel expenses, not for personal expenses or cash withdrawals. However, in a business travel-related emergency, the corporate credit card may be used to withdraw cash for use in handling the emergency. The traveler must document expenses paid for using the corporate credit card in the same manner as any other expense.

F. Travel Advances.

When it is not reasonably practical to use the corporate credit card, Independent Sector will advance a traveler the reasonably anticipated amount of travel expenses, provided that the traveler submits an advance request approved by the Reviewing Party at least fourteen days prior to travel. In addition, the traveler must submit an expense report for advanced travel expenses in the same manner as for expenses for which reimbursement is requested. If the amount of a travel advance exceeds the amount of expenses approved for reimbursement, the traveler must reimburse Independent Sector in an amount equal to such excess at the time the expense report is submitted.

IV. Types of Expenses.

A. Air and Train Travel.

In general, Independent Sector will reimburse for the actual, reasonable cost of coach travel only, not for premium or first-class travel. For an overnight international flight, an individual may upgrade to business class if it enables the individual to sleep during the flight and thereby save the time and cost of an overnight stay and the upgrade is approved in advance by the Chief Executive Officer or the Chief Executive Officer's designee.

Travelers are required to select the lowest reasonable air or train fare available for a reasonably convenient, comfortable and safe itinerary. Whenever possible, air travel reservations should be booked round-trip and as far in advance as possible to maximize savings.

B. Hotel.

Independent Sector will reimburse at the single room rate for the actual, reasonable cost of hotel accommodations of standard convenience, comfort and safety, not deluxe or luxury hotel accommodations. Travelers are required to select the lowest reasonable rate for standard lodging. In an effort to keep our costs manageable and affordable, for any approved travel and overnight stay, the hotel cost must not be above \$225 per night. If it is higher, travelers must obtain prior approval from the President and Chief Executive Officer. The federal per diem rate authorized for lodging at that location should be used as a benchmark for what constitutes reasonable costs.<sup>1</sup> However, Independent Sector is aware that, as a charitable organization, reduced government rates are not always available.

Independent Sector does not reimburse for in-room movies, laundry (except on trips over seven days long) or personal phone calls (beyond one call home per day). Whenever possible, travelers should use a cell phone or calling card rather than the hotel billing for long-distance calls.

Independent Sector will reimburse for the actual, reasonable cost of internet access in a traveler's hotel room or through the hotel's business center if such service is used for business purposes.

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<sup>1</sup> Copies of the federal per diem lodging rates are available through the Human Resources Department.

C. Meals.

Independent Sector will reimburse for the actual, reasonable cost of meals. The federal per diem rate authorized for meals at that location should be used as a benchmark for what constitutes reasonable costs.<sup>2</sup>

D. Local Ground Transportation.

Independent Sector will reimburse for the actual, reasonable cost of local ground transportation. Travelers are required to use the most economical ground transportation appropriate under the circumstances and should use hotel courtesy cars or public transportation whenever it is safe, convenient and cost-effective. If hotel courtesy cars and public transportation are not safe, convenient or cost-effective, travelers may use shared ride services or taxis or, if less expensive than taxis, car services. For trips in which several travelers are attending the same event and live within a reasonable proximity to one another, or are at the destination airport or train station within an hour of one another, good faith efforts should be made to share local ground transportation services to and from the airport or train station.

Car rentals are generally expensive and, therefore, should be used only as a last resort, taking into account the safety, convenience and cost-effectiveness of other methods of transportation. Size and type of rental cars should be appropriate to the number of people in the car and the road conditions on which it will be used. In addition to the cost of the car rental, Independent Sector will also reimburse the traveler for the actual, reasonable cost of tolls and parking.

E. Personal Automobile.

Independent Sector will reimburse for use of a personal automobile for business travel (which does not include transportation to and from the office) at the mileage rate allowed by the United States Internal Revenue Service, plus the actual, reasonable cost of tolls and parking. However, in the case of a traveler who uses his or her personal automobile to take a trip that would normally be made by air, the total reimbursement for use of a personal automobile will not exceed the cost of the lowest available round-trip coach airfare for a reasonably convenient, comfortable and safe itinerary.

F. Other Expenses.

Independent Sector will reimburse for actual, reasonable incidental costs associated with business travel, including without limitation business phone calls, faxes, photocopies, computer supplies and tips. Tips, where customary and expected, should be between fifteen and twenty percent, except that porter tips, where necessary, customary and expected, should be at the average of what is reasonably expected.

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<sup>2</sup> Copies of the federal per diem meal rates are available through the Human Resources Department.

V. **Non-Business Travel.**

A. Expenses of Traveling Companion.

Independent Sector will not reimburse for expenses that are attributable to a traveler's spouse, partner, child or any other traveling companion, unless the companion is also conducting business on behalf of Independent Sector and the companion's travel is approved in advance by the Chief Executive Officer or the Chief Executive Officer's designee.

B. Personal Travel.

Travelers may incorporate personal travel with business trips if the personal travel is approved in advance by the Reviewing Party, the travel is arranged at a time that is acceptable to Independent Sector and the business travel expenses are not greater as a result of combining the business trip with personal travel. The traveler is responsible for the additional cost of any personal travel.

VI. **Third Party Reimbursement of Travel Expenses.**

If the Reviewing Party of an Independent Sector employee approves in advance the employee's participation in an outside event as part of his or her official duties, then offers by a third party to reimburse Independent Sector for related reasonable travel expenses may be accepted. Any travel expenses that a third party has not agreed to reimburse will be reimbursed by Independent Sector to the extent such expenses are consistent with this Travel Policy.

Adopted December 5, 2006