



American Postal Workers Union, AFL-CIO

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Travel and Expense Reimbursement Policy For Officers and Staff

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Article I. Introduction

It is the responsibility of each APWU officer and staff member (staff refers to Senior Staff, Professional Staff, Guild Staff and OPEIU) to know and to comply with the *Expense Reimbursement Policy for Officers and Staff* of the American Postal Workers Union, AFL-CIO (APWU).

This expense reimbursement policy is an Internal Revenue Service (IRS) defined 'accountable plan' implemented to reimburse APWU officers and staff for the entire amount of their actual business expenses within the limits defined below. This system relieves APWU officers and staff of the burden of reporting income and justifying their travel expenses on their personal income tax returns.

Reimbursement of expenses also falls under the jurisdiction of the Department of Labor (DOL). To comply with both the DOL and the IRS rules and regulations, the *APWU Expense Reimbursement Policy* requires detailed receipts and complete documentation (who, what, when, where, and why) be submitted for all reimbursable expenses.

Reimbursement of expenses will be paid only upon completion of travel. A separate expense voucher must be submitted for each assignment. Expense vouchers should be submitted within thirty (30) days of the expense being incurred.

Upon completion of the Expense Voucher, the summary sheet, voucher, mileage log and receipts should be printed, signed where appropriate, scanned into a PDF format and emailed to expensevouchers@apwu.org. You will maintain all your original documentation including receipts and make them available upon request, if deemed necessary.

APWU assumes no obligation to reimburse officers and staff for expenses that are not in compliance with these policies. The Accounting Department will audit expenses to ensure proper original documentation and approvals are attached.

Expenses that are not specifically covered by this policy require the individual to contact the Authorizing Officer before incurring the expense to ensure proper approval and reporting requirements are met.

The Accounting Department will follow up directly with the officers and staff if there are any issues regarding approvals and documentation and/or if there are any audit exceptions greater than \$50.

APWU reserves the right to require officers and staff to reimburse the Union promptly for errors in expense reimbursement or prepaid travel cost not reconciled to an expense voucher. The Accounting Department will promptly correct any mistakes in the officer's or staff member's favor.

Please note that while some expenses may be reimbursable, under IRS/LM-2 regulations, the reimbursement may be construed as "taxable income" to the employee. The officer or staff member will be liable for these taxes.

Section 1.01 *Travel Authorization for all Officers and Staff*

It is the policy of APWU that all assignments and trips must be authorized in advance. All travel assignments must be entered into the Travel Authorization System (TAS) database by the office of the Secretary-Treasurer prior to the assignment. The following information is necessary to complete the authorization:

- A. The dates of the assignment.
- B. The purpose and location of the assignment. (*For example: "Missouri State Convention, Kansas City, MO"*)
- C. If a rental car is necessary.
- D. If the services of CCS Limo are necessary.
- E. If the hotel room will be on a master account. If so, the name of the hotel.

Section 1.02 *National Business Agents*

National Business Agents' (NBA's) authorized expenses will be limited to the geographic area of their elected position. Exceptions will be national, divisional or other special assignments, which require prior approval by the President or other appropriate Authorizing Officer.

Please note, all requests for NBA's to participate in Local or State labor-management meetings, social functions and seminars are to be submitted in writing thirty (30) days in advance to the appropriate Regional Coordinator, by the requesting Local or State affiliate.

Section 1.03 *Arbitration Assignments*

All arbitration cancellations requiring the APWU to pay full or partial fees are to be noted by checking the appropriate box on the expense voucher (cancellation of assignment) when submitting expenses with a brief explanation of the circumstances requiring the cancellation.

National Business Agents incurring arbitration cancellation expenses are required to submit a written reason for the cancellation, including any costs of witnesses therein, to their Regional Coordinator for submission to the Accounting Department.

Article II. Travel Arrangements

Officers and staff will be reimbursed for approved transportation expenses incurred as a result of an assignment. Taking time into consideration, the most economical and reasonable form of transportation is to be utilized. Officers will submit a request for a Travel Authorization (TA) in advance of all travel to the Secretary-Treasurer's office to be entered into the system by the Travel Assistant. If travel is secured by any means, officers are responsible for checking with the Travel Assistant in advance of securing their travel, to obtain the most economical prices.

You are encouraged to make your airline, rail, car rental, and hotel reservations, as applicable, through our Travel Desk and/or the individual traveling (or his/her secretary) can call the Travel Assistant to make the reservation(s) and give the Travel Assistant the purpose of travel. The Travel Assistant will contact the Secretary-Treasurer's office for authorization to complete the transaction and upon approval will enter the Travel Authorization (TA) into the system.

Section 2.01 Airline Travel

Airfare purchases require complete receipt documentation, including itinerary and airline ticket number. Airline tickets will be reimbursed by the Union based on the non-refundable, fourteen (14) day advance airfare rate, when available. Consistent last-minute bookings will be brought to the attention of the Secretary-Treasurer's office. Flight insurance is not a business expense and will not be reimbursed.

Acknowledging that many officers/staff travel a great deal for the APWU, it is the current policy of the APWU that accrued frequent flyer miles are for the possession, benefit and use of the officer/staff for personal travel. However, officers/staff may not book a preferred airline for business travel to acquire frequent flyer miles on a specific carrier if the cost to the APWU will be greater than the lowest available fare on another airline.

Occasionally, assignments are postponed or canceled. If this should happen after having purchased a non-refundable airline ticket utilizing a personal credit card, notify the airline as soon as possible. Remember, airline tickets have a monetary value and may be used for possible credit or exchange towards the purchase of another ticket. *The specified period of time for use is determined by each airline and can vary from six (6) months to one (1) year.* APWU will not reimburse the cost of unused tickets. To avoid these charges to personal credit cards, tickets should be purchased on the APWU Account with **Metropolitan Travel. (800-662-6363)**

Additional ticket fares or change fees incurred for personal reasons while on approved travel will not be reimbursed unless authorized by the APWU National President. Even if personal travel is authorized, the change fee is owed by the officer or staff member. Changing fees for business reasons require receipt and explanation.

Resident officers and staff are required to originate travel to and from the Washington D.C. area. Exceptions to this rule (e.g., traveling in conjunction with annual leave or on another assignment) must be approved in advance by the APWU National Secretary-Treasurer.

***For Officers Only:** Purchase of airline tickets other than coach class will be handled on a case by case basis and must be approved in advance by either the APWU National President or Secretary-Treasurer.

Section 2.02 Personal Car Usage

You are allowed at the current IRS mileage rate (*rate subject to change and is not applicable for moving expenses*), when traveling by personal vehicle. All officers using a personal vehicle are to notify their automobile insurance company of the business use of the vehicle.

When requesting reimbursement of mileage, individuals must provide documentation identifying the departure and arrival location, including the complete address, as well as the dates of travel and the number of miles driven, as per DOL requirements. (The mileage log must be completed, signed and attached to the voucher in order to be reimbursed for mileage.)

Mileage expenses submitted from your home to your first assignment location are reimbursable. The mileage expense for assignments originating from and returning to your office is also reimbursable.

When requesting reimbursement for electronic toll payments, submit a copy of your toll statement. Reimbursement will be made with confirmation of assignment dates. Tolls paid by other means require receipts for reimbursement.

Section 2.03 *Car Rental*

All car rental expenses must be authorized in advance by the appropriate Authorizing Officer and included in the Travel Authorization System before reimbursement can be made. It is the policy of the APWU for officers/staff to secure full size rental cars, or smaller. Exceptions must be approved by the Secretary-Treasurer. Upgrades must be waived if there is an additional cost.

Cars must be rented in the name of APWU and then your name. The APWU's automobile insurance policy provides necessary coverage. **Do not agree to pay any additional insurance fees for a rental car, as typically offered by the rental agency at its service desk.** If you do accept the additional coverage, you will be expected to absorb the cost of such coverage.

The paid receipt from the car rental company is required to be submitted for reimbursement. Reimbursement will be paid only for the actual days of your assignment. Rentals picked up and dropped off at a different location, which incurs a drop fee, must be approved in advance by the Authorizing Officer.

It is standard procedure to return the rental car with a full tank of gasoline. Although car rental agencies provide an option for pre-payment of gasoline, you may not take the prepaid gas option. Submit receipts for gas replenishment with your Expense Voucher.

Section 2.04 *Car Accidents*

In the case of a car accident while on assignment, the officer or staff member is to immediately take the following actions:

1. Contact Rental Car Company
2. Contact Local Authorities, as required
3. Contact Human Resources at (202) 842-4205

Section 2.05 Ground Transportation – For Business Purposes Only

Additional transportation expenses, such as taxi charges and/or transportation to and from airports, will be reimbursed. *However, these charges must be fully receipted.* Receipts for taxis must include date, origin and destination, and will be reimbursed for business purposes only (e.g. Hotel to Airport, location of business meetings).

APWU utilizes the services of CCS Limo for ground transportation in the Washington, DC area. Fees for services with CCS Limo are billed to a master account. **Gratuities are included on the bill and additional tips will not be reimbursed.**

If CCS Limo is going to be used, this must be marked on the travel authorization and be submitted before travel occurs. [CCS Limo's telephone number is **(888) 881-4443.**]

Article III. Lodging

The cost of your hotel room and tax are reimbursable in full for assignments that are at least fifty (50) or more miles from the office unless approved in advance by the APWU National Secretary-Treasurer.

In the event you are utilizing the hotel master account, obtain a copy of your hotel folio at check-out with a zero balance and attach the bill to your expense voucher. Hotel master accounts are for room and tax purposes only. APWU will not reimburse for any pay TV services or movies.

Article IV. Phone calls

All calls while traveling are to be placed on your APWU issued cell phone.

Article V. Meals

If you are on an out-of-town assignment, officers are allowed up to \$120.00 per day, senior staff and Guild \$80.00 per day, OPEIU \$70.00 per day, for meals and incidental expenses. *Incidental expenses do not include personal items.* Per Diem does not cover meal expenses incurred in the city of origin (hometown).

Note: Tips are part of your per diem. Tips for meals should not exceed twenty percent (20%) before taxes and must be listed on the meal receipt.

Your total per diem allowance is determined by the number of hotel nights plus one travel day. *For example, if an officer's assignment requires an overnight stay in a hotel, he/she will be allowed one day per diem plus per diem for one travel day (ex: 1 night + 1 travel day = 2 days per diem at \$120.00 per day, or \$240.00).*

Only meals for which you have acceptable itemized receipts will be reimbursed.

Meals for \$15.00 or more are to be purchased with a credit card. When applying for reimbursement both the credit card receipt and the accompanying itemized receipt for the meal must be submitted. The itemized receipt is to provide the date, establishment name, location and food/drinks purchased. If the meal is charged to your hotel room then an itemized receipt should be attached to the hotel bill. If an itemized receipt cannot be obtained, then a written explanation detailing the reason why must be included with the voucher.

For meals of \$15.00 or more not charged to a credit card, an explanation must be provided detailing the reason for not using a credit card. An itemized cash receipt (as defined above) for a meal expense less than \$15.00 is acceptable.

Generic/blank meal receipts will not normally be accepted as documentation of a meal expense. In rare instances, a generic receipt may be the only receipt available. Should this happen, the name of the restaurant must be included along with either the address or telephone number of the establishment. An explanation must be included as to why a credit card could not be used or why an itemized receipt could not be obtained. The reimbursement of meal expenses supported by generic receipts is subject to review and approval by the APWU National Secretary-Treasurer.

Expenses submitted in excess of the maximum allowable per diem will be deducted automatically from your expense total. If there are mitigating circumstances that caused you to exceed the allowable total, indicate them on your expense voucher for the APWU National Secretary-Treasurer's consideration.

Any assignment within a one-way local commuting distance of fifty (50) miles [or 100 miles round trip] is considered 'in town' by both the IRS and APWU. Meal expenses submitted on 'in town' assignments are **not** considered business expenses, unless it is a business entertainment meal (see Article VII. *BUSINESS ENTERTAINMENT* below).

Under the Labor-Management Reporting and Disclosure Act of 1959, as amended (LMRDA), meals are allowed for the benefit of the assigned officers and staff, and not for personal benefit.

APWU will not reimburse receipts for alcoholic beverages that do not include accompanying meal service or for alcoholic beverages that are not in proportion to the meal service.

Furthermore, alcoholic beverages purchased from retail stores are not reimbursable, unless approved by the APWU National Secretary-Treasurer, for business entertainment and hospitality.

Article VI. Spouse/Companion Travel

When a National Officer is on approved travel to a nationwide meeting sponsored by the National Union or to a meeting of a national or international body with which the APWU is affiliated, APWU will reimburse the following expenses:

- A. Additional lodging fees when staying in the same room as the National Officer.
- B. Meals, which are included in the Officer's per diem allowance.

Reimbursement for the above expenses is taxable income and is not deductible per the IRS.

Airfare or other transportation expenses incurred because of the travel of the spouse or companion remain the obligation of the National Officer.

Article VII. Business Entertainment

An expense is considered "business entertainment" on those occasions when the purchase of another person's meal will result in a benefit to APWU. Business entertainment expenses are not considered part of your total per diem allowance, but they do require approval by the Authorizing Officer. Business meal expenses will be approved only within the allotted officer per diem for the period of the assignment plus \$100.00 for business meal expenses over the period of the assignment, if necessary. (Example: Officer has a 3-day assignment with authorized per diem of \$120.00 per day plus an additional \$100.00.

Business meal expense and officer per diem may not exceed \$460.00 for the three-day assignment). Expenses must be documented. The business meal restrictions will not apply to authorized in town expenses. Unusual circumstances will be reviewed by the APWU National Secretary-Treasurer.

To be reimbursed for “business entertainment,” you are required to list Who, What, When, Where and Why, as well as the following information: (A) full name, address, and phone number; (B) location; (C) the date, if the information is not listed on the original receipt; (D) summary of the business discussed; and (E) name of each person.

Article VIII. Incidental Expenses

Section 8.01 *Laundry*

Laundry charges are reimbursable with acceptable receipts only on assignments of five (5) or more continuous nights and are not considered part of your per diem total. For any trip less than five (5) nights, laundry charges will be deducted from your per diem, if submitted.

Section 8.02 *Tips*

Reasonable tips for housekeepers, bell service, sky caps, cabs, etc. are reimbursable and are included in the allowable per diem total.

- a) Bellhop/Sky Cap – SUGGESTED TIP: \$5 per bag.
- b) Housekeeper – SUGGESTED TIP: \$4 per day in a moderate hotel, \$6 to \$8 per day in a deluxe hotel. (Tipping daily rather than when you check out ensures that the tip will go to the specific person who cleaned your room.) *Be aware that some hotels charge your room directly for housekeeping.*
- c) Valet – SUGGESTED TIP: \$5 per handoff.
- d) Room Service Waiter – SUGGESTED TIP: Twenty percent (20%) of the total charge before taxes. (Check the bill to see if gratuity has already been included, but do not confuse this tip with a delivery charge.)
- e) Transportation tips – such as United Transportation: **Gratuity is generally included on the bill. Additional tips will not be reimbursed.**

Section 8.03 *Miscellaneous Fees*

Fees incurred for late credit card payments and returned checks, etc. are not reimbursable expenses.