

WCA Travel Reimbursement Policy

Version 1.1

Purpose

The purpose of this policy is to define the conditions under which WCA Staff can be reimbursed their expenses originated from travels to assist in our nonprofit activities in support of our Mission.

Policy

Allowed Expenses

1. Expenses can only be claimed for competitions in which WCA funded travel is absolutely necessary for the competition to take place. This is ordinarily limited to the Delegate's travel expenses to countries or remote regions where suitable WCA Staff are not already available or for countries who are still developing in speedcubing terms.
2. The World Cube Association will only reimburse expenses which are reasonable and necessary for conducting World Cube Association activities, with special limits for travel expenses.
3. The World Cube Association will only reimburse expenses as allowed by federal, state, and local laws for nonprofits.
4. These guidelines form an "accountable plan", which prevents expense reimbursements from becoming taxable salary.
5. Expense categories include
 - 5.1 WCA Staff travel and lodging
 - 5.2 WCA Staff meals

Approval

All expenses must be approved in writing by the WCA Board of Directors in accordance with relevant Policies and other Board decisions. Approval must be sought at least 28 days before the first date of the WCA Competition for which they apply.

Expense Reimbursement Processes

1. Receipts are required for all expenses (except mileage)
 - 1.1 Scans or readable digital photos of receipts are sufficient.
 - 1.2 Personal car mileage has special logging requirements (see below).
 - 1.3 Expenses will not be granted without receipts or mileage logs.
2. Direct expenses
 - 2.1 The WFC can make direct payments to third parties.
 - 2.1.1 This is the preferred process for large expenses (e.g. plane tickets).
3. Out of pocket expenses
 - 3.1 All out of pocket expense reimbursement requests must be filed with the WFC within 30 days of the transaction, with supporting receipts.
4. Delegated reimbursement
 - 4.1 The WFC, Committee/Team Leaders, and Senior Delegates may assist the WCA Treasurer with reimbursements by aggregating expense requests from multiple WCA Staff.
 - 4.1.1 The applicant must present all relevant receipts to the WFC, with the names of the people who incurred each expense.
 - 4.1.2 The applicant would then be responsible for properly distributing reimbursements they receive from the Treasurer, on behalf of the WCA.

5. Advance payment

5.1 The WCA Treasurer may provide an advance from the WCA to help pay for expenses that cannot be directly paid by the WCA for some reason.

5.1.1 Receipts should be submitted for all usage of advance funds within 30 days* of the transaction(s).

5.1.2 All excess funds not documented by receipts must be returned to the WCA within 60 days* of receiving the advance.

*The strict “accountable plan” limits for receipt submission and excess fund return are 60 days and 120 days, respectively, but the WCA requires the tighter deadlines unless there are extenuating circumstances as approved by the WCA Treasurer or the WCA Board of Directors.

Travel Expenses

Lodging and Meals

Lodging and Meal Limits

Daily “Lodging” and “Meal & Incidentals” expenses are limited to the amounts as determined to be reasonable by appropriate US government agencies on a percity basis.

Look up the country/state/city in which the expense was incurred

1. For non-US countries
 - 1.1 US State Department.
2. In the 48 continental states
 - 2.1 US General Services Administration (GSA).
 - 2.2 Updates on Oct 1 of each year.
3. In Hawaii, Alaska, and US Territories
 - 3.1 US Department of Defense.
4. Updates on January 1 of each year.

Note that the World Cube Association only reimburses expenses with receipts and does not grant a cash “per diem.”

All expenses must be reasonable and necessary. The maximum amounts should not be treated as a target. The World Cube Association Directors and Officers reserve the right to refuse reimbursements for expenses deemed unreasonable or unnecessary.

Additional Lodging Expense Restrictions

Requirements

1. If anyone not on official World Cube Association business (e.g. WCA Staff not explicitly named and authorized as per the approved application for funding) is staying in the same room, expenses must be prorated to exclude their portion of the room.
2. Lodging must not be expensed beyond the nights overlapping with the first and final days of an event.
 - 2.1 Checking in the day before the first competition date and checking out the day after the last competition date is acceptable.
3. Lodging requests should be proposed and approved in advance.
4. Minimum 2 people per hotel room.
 - 4.1 Single occupancy rooms are only allowed for one WCA Staff in an odd-numbered group, or due to special situations.
5. Proposals must include
 - 5.1 Estimated WCA Staff count per night

- 5.2 Estimated room count and cost per night
- 5.3 Explicit night-by-night breakdowns of number of WCA Staff who need lodging if this differs per night.
- 6. Single transaction for WCA Staff room block.
 - 6.1 Separate individual reimbursements must be capped at the corresponding fraction of WCA Staff room block (e.g. 1/4 of room cost per night if WCA Staff block is 4 per room).

Additional Meal Expense Restrictions

- 1. Alcohol must not be expensed.
- 2. Meals should only be expensed on the days of events or travel days.
- 3. Meals with others
 - 3.1 You may only expense meals for people who are related to WCA official business and authorized as per the application for funding.
 - 3.2 If you pay for a meal with people unrelated to WCA official business, you must exclude that portion from your expenses.
 - 3.3 The expense report should include the names of each individual whose meal is being expensed.
 - 3.3.1 Exception: When expensing shared food (e.g. pizza) with other WCA Staff, please include the number of pre-authorized WCA Staff served.

Personal Car Mileage

These guidelines apply to driving your personal car on World Cube Association official business

- 1. Gasoline/fuel costs are not directly reimbursed.
- 2. Reimbursement is by mileage, at the standard IRS Mileage Rate for Charities (14 cents per mile in 2018.)
- 3. Parking charges may be reimbursed.
- 4. Tolls may be reimbursed.
- 5. Scope
 - 5.1 Driving reimbursement is allowed when using car to do WCA Competition related business.
 - 5.2 Driving reimbursement for travel to/from competition is allowed only if driving from more than 50 miles away (i.e. We do not reimburse local driving.)
 - 5.2.1 Note that you may be able to file for tax deductions for any mileage you drive that you are NOT reimbursed for.
- 6. Documentation
 - 6.1 Before driving
 - 6.1.1 Must provide the WCA with a copy of active personal auto insurance policy before travel.
 - 6.1.1.1 No personal vehicle driving expenses may be reimbursed without a record of the driver's personal auto insurance policy on file before travel.
 - 6.2 Expense documentation
 - 6.2.1 No receipt is necessary for mileage reimbursement.
 - 6.2.2 Instead, the following must be provided each trip for reimbursement
 - 6.2.2.1 Name of Driver
 - 6.2.2.2 License plate number
 - 6.2.2.3 Date
 - 6.2.2.4 Purpose of trip
 - 6.2.2.5 Starting odometer reading
 - 6.2.2.6 Ending odometer reading
 - 6.2.2.7 Toll locations and amounts

Car Rental

We do not support expense reimbursements for car rentals, unless explicitly authorized, but please note that approval will ordinarily only be granted where other modes of transportation are unavailable or impractical.

Flights

1. World Cube Association Directors, Officers, Deputies, and WCA Delegates traveling to or from WCA Competitions may request reimbursements for flights, if necessary for official WCA business.
2. All flights will only be expensed at the Basic Economy or Economy Class level or equivalent. No expenses may be approved for any upgrades to Economy Plus, Business Class, or First Class levels or equivalent.
3. Please book flights at least 28 days in advance of travel if possible.
4. Reimbursements of flights are only approved within the budget submitted as part of the application.
 - 4.1 Expenses that exceed a competition's budget by less than 15% may be approved at the discretion of the WFC.
 - 4.2 Expenses that exceed a competition's budget by more than 15% may be approved by a Senior Member of the WFC or by the WCA Treasurer.

Public Transportation, Coaches, Trains, Taxis, and Ride-Share

1. All other reimbursement requests for transportation of these form or of forms not yet mentioned may be approved at the discretion of the WCA Board of Directors.
2. Taxi and rideshare reimbursements are limited to a maximum of \$30 per day per WCA Staff. Please consider using cheaper forms of transportation when possible.
 - 2.1 For rides to or from long distance transit stations (e.g. airport, train station), exceptions to taxi and rideshare reimbursement limit may be allowed when explicitly pre-approved in writing.
 - 2.1.1 Actual reimbursement amount must not exceed 150% of pre-approved estimate amount.

Appendix A

Application for Funding - Authorization Process

This process needs to be followed when applying for funding to support travel to a WCA Competition

1. Approach your Senior Delegate or a member of the WCA Board of Directors if more appropriate. You will need their agreement to submit the application for funding and you will need to submit their name on the application form as a sponsor.
2. Please complete the funding application form [here](#). This form will be automatically submitted to the WCA Financial Committee.
3. A member of the WFC will review the form and may liaise with you to ensure the application is complete and correct.
4. The application will be reviewed by the WFC Leader or Deputy Leader.
5. The application will be submitted to the WCA Board of Directors and again may contact you to clarify any points.
6. The WCA Board of Directors will vote on the application and inform the WFC of their decision.
7. The WFC will inform the applicant of the result of the approval process.
8. If the application is successful, a member of the WFC will be appointed to be your point of liaison for that funding request.