

Speaker Expense Reimbursement Policies and Procedures

General Policies

1. Requests for reimbursement of individual expenses should be submitted as soon as possible following the event and in no event later than two weeks following the close of the fiscal year in which the expense is incurred so that the books for that year can be closed and audited.
2. All out of pocket expenses must be itemized.
3. Detailed receipts are recommended for all expenses but required for expenses over \$25.
4. Meal receipts for more than one person must indicate names of all those in attendance unless the function is a section council meeting where the minutes of that meeting indicate the names of those present. Seminar meal functions should indicate the number guaranteed and those in attendance, if different.
5. Spouse expenses are generally not reimbursable.
6. Mileage is reimbursed at the current IRS approved rate for business mileage. Reimbursement of mileage or travel expenses is limited to actual distance traveled, not distance from domicile to the meeting site.
7. Receipts for lodging expenses must be supported by a copy of the itemized bill showing the per night charge, meal expenses and all other charges, not simply a credit card receipt, for the total paid.
8. Airline tickets should be purchased as far in advance as possible to take advantage of any cost saving plans available.
 - A. Tickets should be at the best rate available for as direct a path as possible.
 - B. First class tickets will not be reimbursed in full but will only be reimbursed up to the amount of the best or average coach class ticket available for that trip.

- C. Increased costs incurred due to side trips for the private benefit of the individual will be deducted.
- D. A copy of the ticket receipt showing the itinerary must be attached to the reimbursement request.

9. Reimbursement for car, bus or train will be limited to the maximum reimbursable air fare if airline service to the location is available.
10. Outside speakers should be advised in advance of the need for receipts and the above requirements.
11. Bills for copying done by a firm should include the number of copies made, the cost per page and general purpose (committee or section meeting notice, seminar materials, etc.).
12. Bills for reimbursement of phone expenses should be supported by copies of the actual phone bills. If that is not possible, the party called and the purpose of the call should be provided.
13. The State Bar of Michigan is exempt from Sales Tax. Suppliers of goods and services should be advised that the State Bar of Michigan is the purchaser and that tax should not be charged.
14. Registration fees and refund checks should be made payable to the State Bar of Michigan and forwarded directly to the State Bar for depositing. Checks and money orders should not be deposited to a firm account and thereafter submitted by firm check to the State Bar. Cash tendered must be deposited and a check for the full amount sent to the State Bar of Michigan.
15. Reimbursement will in all instances be limited to reasonable and necessary expenses.

Specific Policies

1. Board members are reimbursed for their own reasonable and necessary expenses incurred in the discharge of their office including performance of liaison duties. When meal expenses are submitted which include a spouse, the bill is reduced by half. Lodging expenses are reimbursed at a single room rate only.
2. Representative Assembly members are reimbursed for mileage and parking to attend three representative assembly meetings per year. In addition, northern Michigan Representative Assembly members who travel more than 150 miles one way will be provided an allowance of up to \$300 for additional reimbursable travel expenses to attend representative assembly meetings.
3. Spouse expenses should generally not be covered except "reasonable and necessary" expenses of the spouse or guest of the President and President-Elect shall be reimbursed or paid for attending the following events: UP Tour (President and Representative Assembly Chair), Great Rivers Conference, February ABA Mid-year Meeting, March ABA Meeting in Chicago, Bar Leadership Forum/UMLI, ABA August Annual Meeting, and the State Bar Annual Meeting.

Spouse or guest expenses of a Commissioner or the Executive Director for special events may be reimbursed on a case-by-case basis as approved, in advance, by the Executive Committee or as set forth in the Executive Director's employment agreement.

4. Expenses incurred by Board/Representative Assembly members are approved by the Executive Director. If a question as to whether an expense is reasonable and necessary is raised by the Executive Director, then joint approval of the Treasurer and President shall be required.
5. Staff expenses are approved by the Executive Director or appropriate Division Director.
6. Approval of the Executive Director's expenses shall be by the Treasurer, unless referred by the Treasurer to the Executive Committee for approval.