



Travel Policy

I. Summary

Guiding principles:

1. Support the productivity and safety of those traveling on Virginia Funeral Directors Association business
2. Ensure compliance with external and internal requirements
3. Use Virginia Funeral Directors Association resources wisely

General considerations:

- Travelers should neither gain nor lose personal funds as a result of business travel on behalf of Virginia Funeral Directors Association.
- Be sure to have necessary approvals and travel documents in order prior to your travel.
- Book airline tickets as far in advance as possible (ideally 14 days or more) in order to obtain advance purchase discounts and optimal travel times.
- Use Virginia Funeral Directors Association credit card when available.
- Follow the terms of sponsored agreements for travel under such agreements if provided.

II. Who is Affected by this Policy

- Anyone who travels or entertains on behalf of the Virginia Funeral Directors Association or while using Virginia Funeral Directors Association sponsored funds.
- Anyone who approves or processes travel arrangements and expenses on behalf of the Virginia Funeral Directors Association.

III. Definitions

Appropriate

An expense that is suitable or fitting for a particular valid Virginia Funeral Directors Association purpose.

Allowable expense

A necessary, reasonable, and appropriate expense incurred for the primary benefit of Virginia Funeral Directors Association business and therefore permitted to be reimbursed or directly charged based on the permission of the Virginia Funeral Directors Association or by the terms of privately sponsored agreements.

Business travel

Travel for the purpose of conducting business for the sole benefit of the Virginia Funeral Directors Association.

Necessary

Minimum purchase or service required to achieve a particular business objective.

Original Receipt

The original merchant receipt or invoice issued by the supplier or service provider to document and substantiate the business transaction. A digital image of the original receipt is allowable provided that it is legible and the paper receipt is destroyed.

Per Diem

A per diem is an allowance determined by the U.S. government to cover meals and incidentals while traveling for business purposes. Per diem amounts are published by the General Services Administration (Domestic) and State Department (International) and are specific to major cities.

Reasonable Expense

An expense that is ordinary and reflects a prudent decision to incur the expense on behalf of Virginia Funeral Directors Association business. Not extreme or excessive.

IV. Policy

1. PRE- AND POST-TRIP PLANNING

- **Funding Sources**

Virginia Funeral Directors Association travelers are responsible for understanding and adhering to specific restrictions that may be required by the funder. These restrictions supersede any restrictions outlined in this policy.

- **Alternative to Travel**

Please consider videoconferencing or web conferencing as an alternative to travel. The Virginia Funeral Directors Association provides a variety of options, including desktop videoconferencing, and portable videoconferencing equipment.

- **Receipt Requirements**

Receipts for all expenditures are required for reimbursement. If sponsor requirements are more restrictive, the more restrictive receipt requirement will take precedence. If a required receipt has been lost, a written request for reimbursement must be submitted.

- **Cash Advances**

Travelers may receive a cash advance to pay for travel expenses when other payment options (e.g. credit card) are not available. Advances must be requested and arranged by first contacting the Virginia Funeral Directors Association President. Cash advances must be properly substantiated and submitted within certain time limitations.

Submission and Approval of Expenses

All travel and entertainment related expenses must be substantiated and submitted for approval within 30 days after the expense is incurred. Expenses that are not submitted in a timely manner may be reported to the IRS as taxable income. For additional detail, please see our [reimbursement policy](#).

It is not necessary to wait until the completion of travel to submit an expense report, and more than one trip may be included in the same report.

Approvers are responsible for verifying that funds are available for the trip and that any required special approvals have been obtained prior to departure (e.g., approval for foreign travel under sponsored projects). Approval of the Expense Report will be taken as evidence of the reasonableness of the claim, the availability of funds, and the necessity of the trip in furtherance of Virginia Funeral Directors Association business.

- **Pre-Trip Approval**

The President is responsible for ensuring that they have the necessary approval from the Board of Directors to take the trip, and for coordinating with the Treasurer to ensure that funds are available.

- **U.S. Sales, Occupancy, and Other Tax**

The Virginia Funeral Directors Association is a non-profit 501(c)(3) institution, and as such is exempt from tax on most domestic purchases. However, tax exemptions vary by state and by type of good or service purchased. Virginia Funeral Directors Association business travelers must make every reasonable effort to ensure that tax is not paid.

- **Foreign Value Added Tax (VAT) and Goods and Services Tax (GST)**

Foreign tax, including VAT and GST is an allowable business expense.

- **Passports and Visas**

Expenses related to visas and passports required for business travel are allowable expenses.

- **Vaccinations**

Expenses for vaccinations required for business travel are allowable expenses.

- **Emergency Contacts**

Emergency contacts are the responsibility of the traveler.

- **Accidents, Thefts, and Other Safety Issues**

Accidents, thefts, and other crimes while traveling on Virginia Funeral Directors Association business must be reported immediately to the proper authorities, consistent with local/state laws.

- **Exceptions to Travel Policy**

There may be unique and valid business needs which require exception to the travel policy. Exceptions must meet a valid business need and not simply a traveler preference, and must be requested prior to incurring the expense. Exceptions must be properly documented on the Expense Report.

- **Travel Reimbursed by an Outside Entity**

When travel is paid for by Virginia Funeral Directors Association, but will be reimbursed to the Virginia Funeral Directors Association by an outside entity, the traveler is responsible for completing a business travel expense report and indicating that the expense will be reimbursed by an outside entity. In these cases, the Treasurer is responsible for billing the outside entity and for ensuring the appropriate funds are received.

- **Personal Travel**

If personal travel is combined with Virginia Funeral Directors Association business travel, only the business portion of the trip is an allowable expense. Personal expenses should be paid for using personal credit cards or other methods that do not result in the Virginia Funeral Directors Association paying for the personal expense.

- **"In Lieu of" and "Tradeoff" Expenditures**

Submission of "in lieu of" and "tradeoff" expenses is not allowed. Expenses above the guidelines prescribed by this policy will not be allowed even if the cost is equal to or less than a different hypothetical cost, (e.g. two colleagues traveling together are not permitted to rent a luxury vehicle on the basis that two individual compact car rentals would be equally or more expensive).

2. **BOOKING RESERVATIONS**

Travel arrangements should be made through a trusted travel agent, company, or website.

- **Reservation Timing**
Travel planning should be completed as far in advance as possible, ideally 14 days or more. Advance travel planning is key to obtaining the lowest airfares and securing first choice flight times and room accommodations.
- **Frequent Flyer/Guest/Reward Points**
Travelers may keep all rewards related to travel (e.g., Delta Sky Miles, Marriot Rewards, etc.). Enrollment fees for these programs are a personal expense and are not allowable. Travelers will not be reimbursed for the value of any personal points used for business travel.
- **Itinerary Changes**
Fees associated with changes, provided there is a business reason, are allowable. To be allowable on sponsored business, the change fee must be justified as having a direct benefit to the business.

3. AIR TRAVEL

- **Booking Airfare**
Reservations should be made in advance, ideally 14 days or more, to ensure the most convenient and cost-effective fares. Transaction fees associated with business travel reservations are allowable.
- **Fares/Ticket Types**
Non-refundable fares should be booked in the majority of cases. Change fees on non-refundable tickets are an allowable business expense.
- **Trip Insurance**
Trip cancellation insurance is generally not an allowable expense except in special circumstances, such as group travel.
- **Class of Service**
Travelers must purchase the lowest available economy class airfare that meets the needs of the business trip. Travelers may upgrade the level of service at personal expense or by using their "frequent flyer" points, except as outlined below.

Exceptions:

Economy class upgrades (e.g., Economy Plus, exit row, aisle seat, etc.) are an allowable expense.

Business class may be used for travel if the association President and Treasurer confirms before purchase that appropriate funds are available, and if any of the following conditions are met:

- Any flight segment has a scheduled in-air flying time in excess of six hours, OR
- The total scheduled in-air flight time, including connecting legs, is in excess of eight hours, OR
- A medical justification has been documented by a primary care provider.

If a flight meets the criteria for business class but business class is not offered (e.g. 2-class plane) the forward cabin will be considered business class, even though the ticket may be issued in first class. The traveler is responsible for documenting this exception on the expense report.

For travel expenses that are administered by Virginia Funeral Directors Association but will be reimbursed in full by a 3rd party, business class travel is allowable if approved and documented by the sponsoring entity and documented in the expense report.

In rare cases, other extenuating circumstances may justify the use of business class for trips that do not meet the above conditions. These requests for exception must be approved in advance by the President.

In cases where sponsored funds are being used, and where business class airfare or economy class upgrades are not an allowable expense, but the flight meets the exception criteria above, Virginia Funeral Directors Association funds may be used to cover the difference. The flight differential must be properly documented and attached to the expense report.

When a medical condition requires an upgrade above economy class and sponsored funds must be used, the traveler is responsible for securing written documentation from the physician stating that the upgrade is required due to a medical condition. The President is responsible for keeping that medical documentation on file, and be ready to present it to the Board of Directors upon request. The President approving the expense report is also responsible for ensuring that a note is included on the expense report to indicate the President has the appropriate documentation on file.

1. **Upgrades**

Costs associated with upgrades to business/first class are not an allowable business expense, except as outlined above.

2. **Changes, Cancellations, and Unused Tickets**

When travel plans must be changed due to unforeseen circumstances, the traveler is responsible for notifying the travel agency or booking source. Apply any unused travel ticket(s) to the next Virginia Funeral Directors Association sponsored business trip.

Changes to an airline ticket for business reasons or circumstances beyond the traveler's control are allowable expenses. Unused tickets cannot be used for personal travel.

3. **Airline Clubs**

Airline club membership is not an allowable business expense.

4. **Baggage**

Charges for baggage that is reasonable and appropriate for the purpose and length of the trip are allowable. Charges for baggage that is personal in nature (e.g. golf clubs for a business trip) or that is not reasonable and appropriate for the purpose and length of the trip, is not allowable.

5. **Private Plane**

Travel by private airplane may be reimbursed at the cost of an equivalent coach fare, when such commercial plane service is available. When commercial plane service is not available, reimbursement will be at the lowest cost for other means of public transportation, if available.

6. **HOTELS**

1. **Reservations**

When booking a hotel for a conference where there is a special conference rate, the reservation may be made directly with the hotel.

The itemized hotel bill must always be included on the expense report.

Travelers must cancel reservations to avoid no-show charges.

2. **Hotel Class and Rooms**

The class of hotel must be reasonable and appropriate for the business purpose and location. Virginia Funeral Directors Association travelers should stay in standard rooms only. Suites and other upgraded rooms are not allowable expenses. If there is a valid business need for a non-standard room, the business purpose must be documented on the expense report.

3. **Upgrades**

Travelers may only accept complimentary upgrades. Costs associated with upgrades are not an allowable business expense.

4. **Hotel Exercise Facility/Gym**

Exercise facility fees are not allowable business expense.

5. **In-Room Movies**

In-room movies are not an allowable business expense.

6. **Laundry and Dry Cleaning**

Laundry and/or dry-cleaning charges are allowable when a traveler travels for 5 or more consecutive nights. The charge must be incurred while traveling (not after the trip is complete). International per diem rates include laundry and dry cleaning in addition to tips for services, and may not be claimed separately.

7. **Lodging at Private Residences**

Although travelers may stay at private residences, this is not encouraged. Gifts in lieu of lodging are not an allowable expense.

7. **CAR RENTAL**

1. **When to Use**

Rental cars should be used when they are less expensive than alternative means of transportation (e.g., taxi, car service, or train) or where there are convenience or safety issues that justify the additional cost.

2. **Reservations**

Reservations should be made through a trusted travel agent or rental car company.

3. **Car Class**

Rental of up to a mid-sized car is an allowable expense. Exceptions may be made if there are three or more are traveling together, if the traveler is transporting sizeable equipment, or if there are other valid business needs. The exception must be documented on the traveler's expense report.

Motorcycle/moped rentals or vehicle upgrades are not an allowable business expense.

4. **Insurance**

While on domestic Virginia Funeral Directors Association business, Collision Damage Waiver (CDW) and personal liability insurance offered through the rental company is at the discretion of the traveler, however is encouraged, and is an allowable business expense.

When renting vehicles in a foreign country, collision auto liability insurance options must be accepted.

5. **Gasoline**

Travelers are expected to refuel the rental car prior to returning to the rental agency and to decline the pre-paid fuel options. The cost of fuel is an allowable expense.

6. **Incidental Expenses**

All business-related tolls and parking charges that are not part of an employee's regular commute are allowable expenses.

Tickets or fines associated with parking or travel violations, and charges for vehicle lockouts are not allowable expenses.

8. TAXIS, UBER, and LYFT

1. When to Use

Taxis, Uber or Lyft should be used for in-city destinations whenever possible, unless a rental car or other means of transport is more cost effective or where there are convenience or safety issues that justify the additional cost.

2. Tips

It is customary to provide a tip to for taxi service of approximately 15%. A reasonable tip for taxi service is an allowable expense.

3. Payment

When possible, use a taxi service that accepts credit card payment and include the tip in the charge.

9. LIMOUSINE & SHUTTLE SERVICE

1. When to Use

Limousine and shuttle services should be used when they are less expensive than alternative means of transportation (e.g., train, taxi, or personal auto) or when there are convenience or safety issues that justify the additional cost. When traveling with others, it is often more economical to coordinate travel times and share a limousine or shuttle service.

2. Tips

It is customary to provide a tip to for limousine/shuttle service of approximately 15%. A reasonable tip for limousine/shuttle service is an allowable expense.

10. PERSONAL AUTOMOBILE

1. Acceptable Usage

Use of personal auto for business purposes is allowed when it is less expensive than alternative means of transportation or when there are convenience or safety issues that justify the additional cost. Use of personal automobile for normal commute is not an allowable expense.

2. Mileage Reimbursement

If a personal automobile is used for business purposes, you will be reimbursed at the current IRS authorized mileage rate for miles incurred in excess of your normal commute. The personal mileage reimbursement covers all costs related to the operation of the vehicle, including service, maintenance, insurance, depreciation, and gas.

3. Gasoline

The price of gas is factored into the mileage reimbursement rate and is therefore not an allowable expense when traveling by personal automobile.

4. Tolls

All tolls incurred while traveling for business are allowable expenses. This does not include tolls incurred for normal commute.

5. Parking

All parking for business purposes are allowable expenses. Commute-related parking charges are not allowable expenses.

6. Maintenance/Repairs/Fines

Regular car maintenance, fines, penalties, towing, and repairs are not allowable expenses.

11. OTHER TRANSPORTATION

1. Rail

Travel by rail is allowed when it is less expensive than alternative means of transportation or when there are convenience or safety issues that justify the additional cost. Business Class travel is allowable for regular Amtrak service as well as for Acela Express Trains. For international rail travel, travelers should purchase a fare that offers reserved seating. Often, reserved seating is only available in first class. Roomettes are allowable for overnight travel.

In cases where sponsored funds are being used, and where business or first-class fares are not an allowable expense, Virginia Funeral Directors Association funds may be used to cover the difference.

12. MEALS & ENTERTAINMENT

1. Individual Meals & Incidentals

For travel of 7 days or less, travelers must claim actual meal and incidental expenses (M&IE). Actual daily expenses claimed should be reasonable and appropriate and typically should not be more than \$75 for domestic travel and \$125 for international travel.

For travel lasting more than 7 days but less than 30 days, a travel allowance of up to 50% of the federally published per diem rates for meals and incidental expenses may be claimed, and receipts are not necessary. Use the domestic or foreign per diem rates applicable for the city and dates of travel. Incidental expenses included in the domestic per diem rates are tips for services (e.g. porters, baggage carriers, bellhops, and hotel maids). International per diem rates include laundry and dry cleaning in addition to tips for services. If a travel allowance is claimed, additional expenses for meals and incidentals will not be permitted.

2. Group Meals and Entertainment

In situations where an individual is conducting business with one or more guests, reasonable meals and entertainment expenses are allowable except where noted below. Business meals and entertainment must be directly related to Virginia Funeral Directors Association business.

The Virginia Funeral Directors Association expects the cost of business meals to be reasonable and to be \$125 or less per person (including tax and tip). When sound business reasons necessitate that business meals exceed \$125 per person, the excess cost of the business meal must be approved by the Board of Directors. Costs in excess of \$150 per person will not be allowed.

Entertainment of government personnel is not allowed, even if the expense is charged to a non-sponsored fund. Entertainment costs are not allowable on sponsored trips unless approved, in writing, by the sponsor.

3. Alcohol

The purchase and use of alcohol places significant legal exposure on the Virginia Funeral Directors Association. Therefore, alcohol for business meals and entertainment purposes are not an allowable expense.

4. Documentation

The Internal Revenue Service requires all business meals and entertainment expenses to be properly documented. This includes a list of attendees including titles and affiliation, or identification of a discernible group, total number of attendees, and the business purpose of the meeting.

13. COMMUNICATIONS

1. **Telephone Usage While Traveling**

Phone calls that are reasonable and necessary for conducting business are an allowable expense. The itemized hotel bill or an original phone bill with itemized calls must be attached to the expense report. This includes personal telephone calls allowing the traveler to stay in reasonable contact with their family. Use of air phones is not an allowable expense, except in emergencies or extenuating circumstances. An explanation must be noted on the expense report.

2. **Mobile Communication Devices**

Cell phone or accessory purchases are not an allowable expense.

3. **Internet Access**

Internet access (e.g., hotel, airport, hotspot, etc.) is an allowable expense provided that the access is necessary for business purposes and not personal use.

14. **MISCELLANEOUS**

1. **Business Travel Accident Insurance**

The Virginia Funeral Directors Association provides eligible travelers with business travel accident insurance at no cost.

2. **Examples of Unallowable Expenses**

- Annual fees for personal credit cards
- Baby sitting
- Barbers / hairdressers
- Car service for normal commute
- Car washes
- Clothing
- Personal mobile phones
- Delinquency fees
- Hotel or car "no-show" charges
- House sitting
- Luggage and briefcases
- Membership reward fees
- Meals for social occasions
- Non-business membership fees
- Non-business periodicals
- Non-business postage
- Optional baggage insurance
- Parking and/or speeding tickets
- Personal accident insurance
- Personal entertainment (e.g. sporting events)
- Personal property insurance
- Personal toiletries
- Pet care
- Prescription refills
- Shoeshine
- Souvenirs and personal gifts
- Vacation and personal expenses when on business trips

3. **Tips Guidelines**



The following would be considered reasonable and appropriate:

Skycap: \$2 per bag

Porters/bellperson, etc.: \$2 per bag upon check-in/check-out

Maid service: up to \$2 per day

Meals: 15% – 20% (if not included in the charge).

Car Service: 15-20% is appropriate.

4. **Spousal and Dependent Travel**

Travel and associated meals for a spouse/partner and/or dependents is not an allowable business expense unless pre-approved by the Board of Directors, or by the sponsor in the case of sponsored business travel.

