



## CP#25-08 – Board of Directors Expenses

Approved: 02/15/08 | Revised: 05/31/2024

- 1.0 Purpose of Council Policy: It is consistent with mission and business activities of ICC that ICC Board Members and others travel and incur other costs on behalf of ICC. ICC will pay for or provide reimbursement for these expenses as set forth in this Policy.
- 2.0 Reimbursement : All Board travel and expenses for which reimbursement by ICC is requested shall be in accordance with this policy. Expense reimbursements are to be submitted to the designated staff liaison.
- 3.0 Authorization: All travel and entertainment shall be in accordance with this policy and is subject to budgetary constraints and prudent allocation of ICC's resources. All travel shall be authorized pursuant to this policy.
- 4.0 Rules and Procedures:
  - 4.1 Travel by the Board President : The President of the Board and their spouse/companion are authorized to travel at ICC's expense to attend meetings of the ICC Board of Directors and Committees or assignments of the ICC Board, ICC Code Development Hearings, and the ICC Annual Conference, and otherwise represent ICC.
  - 4.2 Travel by the Vice President, Secretary/Treasurer and ICC Board Members: The Vice President, Secretary/Treasurer, and other members of the ICC Board are authorized to travel at ICC expense to attend meetings of the ICC Board of Directors and Committees or assignments of the ICC Board, and, when authorized by the Board President, to otherwise represent ICC.
  - 4.3 Travel by Spouses/Companions of ICC Board Members: Service on the ICC

4.3.2

business papers, equipment, and/or the traveler is on a business assignment of 14 days or longer. A valid business justification must be provided with the expense report in order for additional baggage to be reimbursable.

- (2) Fees for overweight baggage charges are non-reimbursable unless there is a valid business justification, which must be provided with the expense report.
- (3) Seat assignment charges are reimbursable only if there is no alternative for seat assignment.
- (4) Unavoidable fees associated with changing a travel itinerary for a business purpose or an emergency are allowable expenses. If change fees are incurred while traveling, documentation must be submitted with the expense reimbursement form. Changes involving additional fees should not be made solely for convenience purposes.
- (5) Additional costs for upgrades in classes of service, including seat upgrades, are non-reimbursable unless there is no alternative seat available.
- (6) Early boarding fees are non-reimbursable.
- (7) Exceptions to this Section may be granted and must be documented on a case-by-case basis by the Board President.

6.0 Ground Transportation: Board members should use the most economical form of ground transportation available.

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8.0 Meals: Meals may be arranged by ICC for meetings of the ICC Board of Directors. If meals are not arranged by ICC Board members will be reimbursed for meals during their travel that are reasonable and appropriate for the business purpose and location. The cost of all meals should not be lavish or extravagant. Board members may take business guests for a meal, and reimbursement requests for meals with guests should be reported as entertainment expenses.

9.0 Alcohol: ICC Board members will be reimbursed for alcohol during their travel or for business guests that are reasonable and appropriate for the business purpose and location. The cost of alcohol should not be lavish or extravagant. Reimbursement requests for alcohol should be reported as entertainment expenses

(3) Exceptions: Written exceptions to this policy may be granted on a case-by-case basis by the ICC Board President.

14.0 Non-Reimbursable Expenses: The following is not an exhaustive list but a general guideline for what would typically be non-reimbursable expenses:

Travel Insurance

Personal identification documents, including passports and drivers licenses

Health club or social club fees

Airline or other travel club fees

Cost of purchasing luggage

Expenses for the care of dependent children or family members

Kennel or pet-sitting expenses

Traffic violations, parking fines, personal vehicle repairs or maintenance

Expenses incurred during a time when an ICC planned team building activity is taking place unless the Board member is still traveling.

15.0 Processing: All requests for reimbursements submitted under this Policy must be reasonable in amount and must be accompanied by all receipts and documentation required by the IRS for travel & entertainment expenses. Requests for reimbursement should be submitted to ICC's accounting department within 60 days of completion of the trip. Reimbursement will be processed in a manner consistent with this policy.

15.1 Period of Covered Expenses: Travelers are typically provided a period of covered expenses for their trip. Except as provided in this policy, only those expenses incurred during the period of covered expenses, or the duration authorized will be reimbursable.

15.2 Reimbursement Form: Reimbursement shall be submitted through the approved ICC Expense and Reimbursement system. In certain circumstances an ICC reimbursement form may be used in lieu of the ICC Expense and Reimbursement system when approved by the CEO or their designee. Reimbursement forms are to be filed with the ICC Chicago Regional Office within 60 days of travel completion.

15.3 Reimbursement Submission: Upon the completion of a trip, a request for reimbursement must be submitted for all expenses covered by this policy.

15.4 Documentation: Expense documentation (receipts) should be obtained for all expenses. Proper expense documentation shall consist of original airline ticket receipts, itemized hotel bills, credit card receipts and other such forms as are issued by the vendor. If expenses involve additional individuals, all individuals are to be identified.

15.4.1 Gratuities for meals should be included in the amount reported for that meal on the breakfast, lunch, or dinner line.

15.4.2 Items reported as other shall be described and documented.

15.4.3 By submitting the reimbursement or signing the reimbursement form, the traveler is stating that the reimbursement requested accurately reflects incurred expenses for the identified purpose with appropriate reductions for personal expenses, reimbursement from other sources and cash advances.

15.5 Reimbursement Timeframe: ICC will attempt to reimburse the traveler within 5 working days of receipt and approval of a reimbursement request.

15.6 Reimbursement Payment: The reimbursement will be paid to the person (or organization) named on the reimbursement form, unless ICC is otherwise instructed.

## 16.0 Additional Expense Authorizations

### 16.1 Clothing Apparel and Accessories:

16.1.1 Displaying the ICC logo publicly evidences support of the ICC mission. Accordingly, the Board President and CEO (or their designee) are authorized to purchase and distribute to Board members clothing apparel and accessories that display the ICC logo.

16.1.2 ICC will reimburse the Board President up to a total of \$3,000 during his or her tenure for the purchase of clothing apparel to be worn by the Board President at the events described under section 2.1 of this Policy.

### 16.2 Tokens of Appreciation :

16.2.1 The Board President and CEO (or their designee) are authorized to spend up to a total of \$5,000 per year for tokens of appreciation to the Board members for their volunteer service to ICC.

16.2.2 The CEO (or their designee) is authorized to spend up to a total of \$7,500 per year for cash and non-cash gifts to the outgoing Board President and the outgoing Immediate Past President as tokens of appreciation for their dedication, commitment and contribution to ICC and its mission.

16.2.3 ICC will issue an IRS Form 1099 to each individual who receives any such tokens of appreciation, as required