

**FEDERATION OF STATE MEDICAL BOARDS RESEARCH
AND EDUCATION FOUNDATION
REIMBURSEMENT POLICY AND PROCEDURES**

POLICY

The Federation of State Medical Boards Education and Research Foundation (the “Foundation”) will reimburse all reasonable and actual expenses incurred related to Foundation business. Reimbursement will be made according to the following guidelines:

AIR TRAVEL

Individuals traveling on Foundation business may make their own air travel arrangements or they may be made through the Foundation’s authorized travel agency. Travelers are expected to use the lowest reasonable airfare available.

Airline Class of Service

The Foundation will reimburse air travel to and from appropriate destinations to conduct Foundation business at coach class fares. However, in the event a flight is of six (6) hours or more in duration or in the event the traveler has a medical disability (see Special Travel Accommodations and Reimbursements, below) the Foundation will reimburse for business or first-class fares.

Personal Stopovers

Travelers will pay for any personal stopovers which increase airfare.

RAIL TRAVEL

Rail travel to and from appropriate destinations will be reimbursed. The original ticket must be submitted with the Foundation reimbursement form which will be provided. The total amount of reimbursement may not exceed travel costs which would have been incurred for airfare as set forth in Air Travel, above.

OTHER MODES OF TRAVEL

Other modes of travel, such as personal plane, to and from appropriate destinations will be reimbursed. A brief explanation should be submitted with the Foundation reimbursement form which will be provided. The total amount of reimbursement may not exceed travel costs which would have been incurred for airfare as set forth in Air Travel, above.

USE OF PERSONAL AUTOMOBILES

The Foundation will reimburse for use of personal autos while on Foundation business at the mileage rate set periodically by the Internal Revenue Service (55 cents per mile for 2009) plus fees for parking and tolls. Other auto expenses (violation tickets, maintenance, etc.) are not reimbursable. The total amount of reimbursement may not exceed travel costs which would have been incurred for airfare as set forth in Air Travel, above.

LOCAL TRANSPORTATION

Reasonable expenses incurred for taxi and/or local transportation while on Foundation business will be reimbursed.

LODGING

Hotel expenses while traveling on Foundation business are reimbursable at the single occupancy rate. All expenses of a personal nature included on the hotel bill should be identified and excluded from the request for Foundation reimbursement.

MEALS

The reasonable and actual cost of Foundation business-related meals will be reimbursed including gratuities. If meal expenses charged to the hotel bill include individuals who are to be reimbursed by the Foundation, identify such individuals and specify such meal expenses with your reimbursement report. Any meal charges incurred by a non-reimbursable personal guest should be deducted from the reimbursement request. The IRS insists the “meals must be itemized by the day” and are only eligible for reimbursement if it is a business meeting or if the travel is away from home.

RENTAL CARS

The reasonable cost of rental cars will be reimbursed up to and including full size models.

MISCELLANEOUS EXPENSES

Miscellaneous expenses, such as gratuities for baggage handling and fees for parking are reimbursable expenses and should be shown on the traveler’s reimbursement form.

UNAUTHORIZED EXPENSES

Expenses of a personal nature (those unrelated to Foundation business) are not reimbursable. With the exceptions noted in Special Travel Accommodations and Reimbursements below, these include expenses for family members or guests accompanying a traveler on Foundation business, and expenses incurred for business related to other organizations. Any such charges should be deducted when the reimbursement form is completed.

SPECIAL TRAVEL ACCOMMODATIONS AND REIMBURSEMENTS

Individuals with documented disabilities as defined under the Americans with Disabilities Act of 1990 (ADA) may request, and be reimbursed for, special travel accommodations including business or first-class air fares, or the expenses of a care-giver. The purpose of this accommodation is to provide equal access for individuals traveling on behalf of the Foundation. Individuals requesting special accommodations and reimbursement shall provide appropriate documentation to support the request. The purpose of documentation is to validate for auditors that the individual is covered under the ADA as a disabled individual for whom reasonable accommodation related to travel should be made. The ADA and accompanying regulations define a person with a disability as someone with a physical or mental impairment that substantially limits one or more major life activities.

In the event an individual traveling on Foundation business has a family member or domestic partner (collectively referred to as “family member”) who is dependent on him or her for care, the Foundation will reimburse the Director or employee for the travel

expenses and meals related to bringing the dependent family member with them on official Foundation business. Under IRS regulations, such reimbursement must be listed as income by the recipient for income tax purposes. Reimbursement for the dependent family member's travel expenses should be requested on a separate expense form and completed according to the following instructions.

- a. Print the words "family member expenses" at the top of the form.
- b. Attach applicable verifying receipts which cover expenses of both the family member and the individual traveling on Foundation business to the director/committee member/staff member's reimbursement form.
- c. Any separate receipts related only to the family member's expenses must accompany the family member's form
- d. In accordance with IRS tax requirements, the Foundation must submit 1099 forms if the annual amount of reimbursement for family member's expenses is \$600 or more.

INSURANCE

The Foundation provides travel insurance in the amount of \$250,000 for board, committee and staff members while on Foundation business.

PROCEDURE

REQUEST FOR REIMBURSEMENT

The Request for Reimbursement of Travel Expenses should be completed and submitted to Foundation staff as soon as possible and in all events within six (6) months following completion of travel. Requests for extensions should be in writing to the Secretary of the Foundation. Reimbursement will not be granted for requests received after six (6) months unless a written request for an extension has been submitted and approved by the Foundation Secretary. Receipts for any individual expenses exceeding \$25 should be attached to the reimbursement request.

Adopted by the Board of Directors of the Federation of State Medical Boards Research and Education Foundation on February 10, 2009.