



2.3.5: Reimbursement Policy

Purpose: This policy provides guidelines and procedures for Volunteer reimbursements

Applies to: Volunteers

1. PURPOSE

MRS Volunteers may be required to travel or incur other expenses from time to time to conduct MRS business. The purpose of this policy is to ensure that: (a) eligibility and procedure for reimbursement are clear, (b) travel and other expenditures are appropriate, and (c) MRS continues to comply with regulations and guidelines established by the United States Internal Revenue Service (IRS).

It is the policy of MRS to reimburse only reasonable and necessary expenses actually incurred by MRS Volunteers during required activities. MRS expects the Volunteers to exercise discretion and be judicious with respect to these expenses and typically request reimbursement only when (a) attending a meeting for volunteer-related commitments and not for technical reasons, and (b) funding for travel could not be obtained from their home organization.

2. ELIGIBILITY

A. BOARD OF DIRECTORS:

Activities DURING the MRS Spring and/or Fall Meetings: Officers /Members of the Board of Directors are expected to attend at least one of the two in-person meetings scheduled throughout the year. To facilitate such participation, an annual reimbursement allowance of up to \$1000 domestic/ \$2,100 international is available to each Board member to cover transportation and hotel costs incurred as a result of attendance at **EITHER** the spring or fall Board meeting, held during the MRS Spring and Fall Meetings (effective January 1, 2017).

(Reimbursement will not include registration fees for the technical meetings.)

Board members may also choose not to receive a reimbursement. However, if a reimbursement is desired, an expense report with receipts must be submitted to HQ within 30 days of completion of travel. All expenses must be itemized and receipts attached for expenses greater than \$25 (US). Expense reports submitted later than one month from completion of travel may not be reimbursed, especially if they would result in an auditable financial adjustment.

Activities OUTSIDE the MRS Spring or Fall Meetings: For approved activities or meetings that do not take place during an MRS Spring or Fall Meeting and are being attended to conduct business on behalf of MRS, officers or Board members will be reimbursed for reasonable and

necessary travel expenses incurred. This reimbursement must be approved case-by-case by the President and Executive Director in advance of travel.

Board members/Officers are encouraged to make requests for travel assistance to non-MRS meetings or events 60 days in advance of the meeting or activity, if possible, but in all cases no later than 30 days prior to the event.



B. OTHER MRS VOLUNTEERS:

Activities DURING the MRS Spring and/or Fall Meetings: Members of operating committees/subcommittees, task forces, working groups, and other volunteers attending meetings, events, and activities during the MRS Spring and/or Fall Meetings will be reimbursed for travel expenses only if: 1) the volunteer is traveling to the MRS meeting site to participate in MRS-related volunteer activities only, 2) is not attending the technical meeting, 3) cannot obtain funding from their home organization, and 4) has requested travel support in advance.

Requests for reimbursement of travel expenses in these cases must be submitted to the MRS Executive Director and/or the MRS HQ Director responsible for the volunteer activity for approval on a case-by-case basis. Because MRS cannot fund an unlimited number of volunteers, approval will be granted only to those volunteers whose participation is deemed, by the involved HQ Director, in consultation with the relevant volunteer lead/chair, to be critical to a specific meeting, activity, or event.

(Reimbursement will not include registration fees for the technical meeting.)

Activities OUTSIDE the MRS Spring and/or Fall Meetings: For activities or meetings that do not take place during an MRS Spring or Fall Meeting and are being attended to conduct business on behalf of MRS, volunteers will be reimbursed for reasonable and necessary travel expenses incurred, with appropriate approvals:

- Committee activities: Must be approved by the committee chair and covered by budgeted committee funds. Activities outside of budgeted funding must be approved on a case-by-case basis by the committee chair and the appropriate HQ Director or the Executive Director.
- Other volunteer activities: Must be approved on a case-by case basis by the MRS Treasurer and the Executive Director.

Volunteers are encouraged to make requests for travel assistance 60 days in advance of the meeting, if possible, but in all cases no later than 30 days prior to the event.

C. NEWLY ELECTED OFFICERS AND BOARD MEMBERS

It is a best practice to have newly-elected Officers and Board members attend an orientation session and observe a Board meeting prior to beginning their term, and thus these individuals

will be reimbursed for travel expenses only if 1) the individual is traveling to the MRS meeting site to participate in the orientation session and Board meeting only, 2) is not attending the technical meeting, 3) cannot obtain funding from their home organization, and 4) has requested travel support in advance.

Requests for reimbursement of travel expenses in these cases must be submitted to the MRS President and MRS Executive Director for approval on a case-by-case basis. Reimbursement shall not exceed \$1000 for domestic/ \$2,100 for international travel, unless special exceptions are approved by the President and Executive Director.

3. REIMBURSABLE EXPENSES

This policy applies to reimbursable expenses, not to items directly charged to MRS, such as meals associated with board or committee meetings, etc.

Reimbursable expenses shall include reasonable airfare, reasonable ground transportation, overnight accommodations for nights appropriate to MRS commitments, and other reasonable, out-of-pocket expenses actually incurred as a direct result of having to attend the activity.

Air Travel:

“Coach Class” tickets are the standard reimbursable expense for air travel.

Airline tickets may be purchased and reimbursed in advance of an approved MRS-related business event, with approval. An expense report and official receipts will be required. If the volunteer is later unable to travel, he/she must reimburse MRS for the cash value of the ticket within 30 days, or prior to the end of the current calendar year, whichever is sooner.

Hotel:

For hotels at MRS Meetings/Events or hotels associated with travel as an MRS representative at another conference/event, MRS will reimburse lodging fees (with receipts) for hotel rooms up to a maximum of the established conference rate for that meeting/event.

For travel not associated with an MRS Meeting (or other conference attended as an MRS representative), MRS will reimburse lodging fees (with receipts) for hotel rooms up to a maximum established by the U.S. Federal Per Diem Rate (see U.S. IRS Publication 1542 or www.gsa.gov/perdiem).

Exceptions to these maximum levels may be approved on an “exception” basis with approval of the MRS President and MRS Executive Director.

4. PROCEDURE

All requests shall be made to the appropriate individual(s) (as above) and approved prior to incurring travel expenses.

All volunteers shall make an effort to secure the best possible rates by booking travel in a timely manner.

Within one month of the completion of travel, Board members/Officers must submit an expense report to the Governance Administrator, and all other volunteers must submit an expense report to the HQ Liaison or the involved HQ Director.

All expenses must be itemized and receipts attached for expenses greater than \$25 (US). Expense reports submitted later than one month from completion of travel may not be reimbursed, especially if they would result in an auditable financial adjustment. (Expense report – Attachment I)

Volunteer’s Responsibility for Excess Payment Received from MRS

Volunteers are required to return any excess payment of expenses to MRS within 60 days.

Deliverables: N/A; Review policy every three years or as needed

Who: Secretary

When: At least 8 weeks before the Board meeting at which amendments should be considered.

To: Gov Com

Policy first adopted: 04/25/03

Last modified: March 30, 2017 (Email vote); April 2023; August 2023

Last reviewed: March 2018; April 2023; August 2023

Enacting Legislation: Motion B:2003:17; B:2003:61; B:2008:41; B:2011:45; B:2016:13; B:2016:20, B:2017:12; B:2023:08 (Consent Agenda); B:2023:09 (Consent Agenda)

Policy created by: Ops Com Party responsible for this policy: Secretary, OpsCom

ATTACHMENT I

MRS EXPENSE REPORT
 (As per MRS Policy 2.3.5: Reimbursement)

Date:					
Name:			Email:		
Purpose:					

Indicate the currency if not in US Dollars

Date:	Description	Transportation	Lodging	Meals/Tips	Other
	TOTAL	-	-	-	-

Itemized Expenses or description of "Other"

Date	Description	Amount

	TOTAL	-

"These expenses were for MRS-authorized business only and include no items of a personal nature."

Signature: _____ **Date:** _____

Mail check to: _____

* Attach receipts for expenses > \$25 USD
 * Send completed form and receipts to your contact or liaison at Materials Research Society,
 506 Keystone Drive, Warrendale, PA 15086, or scan and email to your contact's email address.

PRIOR APPROVAL: _____

DATE PAYMENT APPROVED: _____ **HQ SIGNATURE:** _____

HQ USE ONLY

