

**DEPARTMENT OF TEXAS
VETERANS OF FOREIGN WARS
OF THE UNITED STATES**

TRAVEL & REIMBURSEMENT POLICY



VETERANS OF FOREIGN WARS.®

Texas

2022-2023

**AS APPROVED BY THE DEPARTMENT OF TEXAS, VETERANS OF FOREIGN WARS
COUNCIL OF ADMINISTRATION ON JULY 7, 2022**

TEXAS VETERANS OF FOREIGN WARS TRAVEL & REIMBURSEMENT POLICY

INTRODUCTION

Expense reimbursement is a method for paying Texas Veterans of Foreign Wars (Texas VFW) state officers, appointees, members, and employees back when they spend their own money on approved Texas VFW business-related expenses. These expenses include travel, hospitality, and small business-related purchases.

POLICY STATEMENT

Texas VFW's expense reimbursements plan follows the requirements of the Internal Revenue Service Code Section 62 on Accountable Plans.

An Accountable Plan is any reimbursement or other expense allowance arrangement that meets all of the following requirements:

Business Connection: The arrangement provides reimbursements of a Texas VFW state officer, appointee, and employee business expenses paid or incurred in the performance of services as an employee.

Substantiation: The Texas VFW state officers, appointees, and employees must submit information to the Texas VFW sufficient to satisfy the "adequate accounting rules" with respect to travel, entertainment, or other business expenses. For other reimbursed expenses, information must be submitted that is sufficient to enable Texas VFW to identify the specific nature of each expense and to conclude that the expense is an officer, member, and employee business expense. Each of the elements of an expenditure or use must be substantiated. Expenses must be substantiated within 30 days of the expense.

RESOURCES

Resources used for this policy were obtained from the Internal Revenue Service (IRS), Government Services Administration (GSA), National VFW Bylaws and Manual of Procedure, and Texas VFW Bylaws.

CONTACT FOR QUESTIONS

Ben Lowrance, State Adjutant/Quartermaster, phone (512) 834-8535, or ben@texasvfw.org.

APPROVED BY

This Travel and Reimbursement Policy was approved by the 2022-2023 Council of Administration and ratified by the State Commander on July 7, 2022.

TEXAS VFW TRAVEL AND REIMBURSEMENT POLICY STANDARDS

This section of the Travel and Reimbursement Policy provides the general travel policy guidelines to be used for anyone traveling on behalf of the Texas VFW. Exceptions or additional guidance for specific individuals or groups of individuals can be found in the specific policy sections following these General Travel Policy Guidelines.

Within the guidelines established by this policy, the State Quartermaster is instructed to supervise all Texas VFW travel expenditures. Anyone traveling on official VFW business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. The individual will be responsible for excess costs and any additional expenses incurred for personal preference or convenience.

Only the State Commander has the authority to authorize travel other than that authorized within these guidelines provided such travel does not exceed the annual budget.

If the person authorized to attend a particular event is unable to do so, there will be no substitute person or trip authorized without prior approval from the State Commander nor will duplicate payments be made to an individual serving in dual capacities at any singular event.

Travel situations may arise for which no specific provision is stipulated in this travel policy or in which the policy may work an extreme hardship. Expenses in such situations must be authorized in advance by the State Quartermaster.

Unless otherwise approved by the State Quartermaster, Texas VFW will not pay for any travel expenses in advance. Any approved advance expenses will be reconciled with actual expenditures and receipts after the trip has been completed. Any excess funds from a travel advance will need to be returned to the Texas VFW State Headquarters within 30 days after the trip has been completed.

RESPONSIBILITIES

All Texas VFW state officers, appointees, members, and employees seeking reimbursement of business-related expenses need to be familiar with the Texas VFW's reimbursement policies located on the Texas VFW Website, maintain required receipts, and provide a complete business purpose for the purchase/reimbursement. Texas VFW state officers, appointees, and employees must submit expenses for reimbursement within 30 days of the expense.

State Quartermaster: Is responsible for reviewing and approving all expense reimbursements used on a reimbursement transaction. They are also responsible for ensuring the business purpose complies with the requirements in the Business Purpose Policy and that receipts supporting the transaction are attached.

State Commander: Is responsible for reviewing and approving all expense reimbursements. This review includes approving the purchase and the business purpose of the transaction and can be done after the expense reimbursement has been issued.

IF ANY PURCHASE IS CONSIDERED QUESTIONABLE BY THE STATE QUARTERMASTER AND THE STATE COMMANDER AGREES THAT THE PURCHASE WAS UNAUTHORIZED, THE STATE QUARTERMASTER WILL TAKE ACTION TO DENY REIMBURSEMENT OR IF TEXAS VFW FUNDS HAVE BEEN EXPENDED TO RECOVER SUCH FUNDS!

IF YOU ARE NOT SURE, CALL THE STATE QUARTERMASTER!

BUSINESS EXPENSES

Both IRS regulations and Texas VFW policy require that travel and entertainment expenses be properly documented. If those expenses are not adequately documented, the IRS could take the position that reimbursements made to the employee constitute taxable income to the employee. Additionally, we owe it to our members and donors to manage our finances wisely and in a transparent manner.

Actual reasonable and customary business-related expenses will be reimbursed. For Texas VFW accounting records, receipts must be provided for all expenses. Copies of the passenger portion of airline tickets and any car rental (If authorized) receipts must be attached. Other incidental expenses (such as in-room movies and room service) are considered personal expenses and therefore not reimbursable. A Texas VFW Reimbursement form, along with all receipts, documents, and other pertinent information must be completed and forwarded to the State Quartermaster within 30 days of event for reimbursement.

Any claim received at Department Headquarters which does not meet these guidelines as adopted by the Department Council of Administration will not be funded. Claims received in excess of the amount budgeted for the State Commander must be approved by the Council of Administration.

Transactions that are determined to be of personal use or personal benefit will not be reimbursed.

Payment of independent contractor services, made by or on the behalf of any Texas VFW state officer, appointee, and employee, without prior written approval from the State Commander and State Quartermaster will not be reimbursed.

Payment of travel expenses for individuals not specifically authorized by this policy will not be reimbursed.

Items that are restricted purchases, as defined in this document are not reimbursable.

The Texas VFW is a tax-exempt organization with a 501 (c) 19 designation from the Internal revenue Service. Purchases for Texas VFW business should be made through one of the

acceptable methods to avoid paying any sales tax afforded tax-exempt organizations and support as best as possible our commitment to supporting Veterans owned businesses.

Before any claim for reimbursement of expenses incurred by any officer is paid, an approved Texas VFW Reimbursement form must be filled out completely, signed, with receipts/supporting documents attached to the Expense Report, and forwarded to:

Department of Texas VFW
P.O. Box 14468
Austin, Texas 78761
Attn: State Quartermaster

Reimbursement checks will be received within 4-6 weeks of submission to HQ date, assuming all receipts have been provided and there is approval from the required individual/s.

BUSINESS TRAVEL

With respect to Business Travel, in order to be approved, the IRS requires the following documented information:

- 1) Amount of each separate expenditure (with receipts)
- 2) Time (dates of departure and return)
- 3) Place (destination or locality of travel)
- 4) Business purpose (business reason for travel or nature of business benefit derived or expected to be derived from the travel)

Generally, our Expense Reimbursement Form is designed to elicit this information.

TRAVEL EXPENSES

All travel paid or reimbursed by the Texas VFW, except as otherwise provided herein, for transportation arrangements made less than 30 days prior to the event, may be made at the lesser of airfare costs had the ticket been purchased 30 days prior to the event or, if driving, the lower of the two, regardless of the transportation used.

If two (2) or more persons travel together in the same vehicle, only one person seeking reimbursement will be entitled to reimbursement.

Rental vehicles are not authorized without prior approval from both the State Commander and State Quartermaster and if approved may not exceed budgeted amounts.

AIR TRAVEL - Economy or Coach Class air travel will be at the lowest available economy or coach class rates as determined by the Texas VFW State Quartermaster.

In addition, Texas VFW will reimburse the costs of not more than 2 checked bags for air travel as long as they are not classified as overweight baggage by the airline.

When the core transportation to a VFW event is by air, taxi, or rideshare fares to and from airports and hotels and airport parking are considered transportation costs and are reimbursable provided that receipts are submitted with the request for reimbursement.

Airport parking will be reimbursed up to \$25 per day.

Receipts are required for reimbursement. Paper or e-ticket receipts/invoices submitted for reimbursement must contain the following audit elements: Passenger Name, Date(s) of Travel; Origin/Destination of Travel; Fare Basis (coach, business, first-class), Ticket Amount, Ticket Number, Credit Card Number charged. Please note that a credit card statement or receipt alone is not sufficient documentation to support airfare expenses.

Tips for reasonable and necessary expenses shall be reimbursed.

GROUND TRANSPORTATION - When a personal car is used, the mileage must be furnished and will be reimbursed at the amount approved by the Texas VFW Council of Administration. Auto mileage will be reimbursed for the actual round-trip miles traveled based on the shortest route from the primary residence to the VFW event location.

In all cases, mileage will be reimbursed at the lower of actual vehicle mileage reimbursement or the lowest available airfare listed 30 days prior to the event.

Taxi and rideshare is also authorized for official VFW business outside of the airport (e.g., during Washington Legislative Conference or National Convention, transportation from hotel to Capitol/Senate/House buildings or Convention Center, etc.) but personal travel (e.g., tab for meals) is not. Therefore, the business purpose of the local travel needs to be stated. It can be written on the taxi receipt or on the “Explanation” line on the Reimbursement Form.

LODGING EXPENSES

Hotel Bills - Room rates for Texas VFW meetings are usually pre-arranged by the Texas VFW. Amounts in excess of the Texas VFW meeting rate will not be reimbursed. When lodging is not prearranged, travelers should use sound judgment in obtaining good accommodations at reasonable rates. Room rates over the approved rate as listed in this policy must be approved by the State Quartermaster in advance of the stay.

It is necessary that the hotel folio be included with the reimbursement expenses. We cannot accept a copy of the credit card statement that just shows the total charge to the hotel. In all cases when a room is provided the costs do not include incidental expenses charged to that room. Reimbursement is for room and tax only. Department will not pay for any hospitality rooms or room upgrades for any member.

If hotel bills have charges for items other than lodging, and reimbursement is being sought for those expenses then those expenses have to be separately identified and we need an explanation of the business purpose of that expenditure. With respect to entertainment and meal expenses that are charged to a room, all of the information required for entertainment expenses must be shown on the hotel bill (e.g., business purpose, identity of persons entertained, etc.) or otherwise reflected on the Expense Reimbursement Form.

The hospitality room for the Department is subject to the annual budget.

Room costs in excess of the established GSA rate as listed in this policy, plus applicable taxes are authorized for VFW events where the designated contracted room rates are higher (e.g., National Convention, Southern Conference, Legislative Conference, etc.).

Tips for reasonable and necessary expenses may be reimbursed.

ENTERTAINMENT EXPENSES

Both IRS regulations and Texas VFW policy require that travel and entertainment expenses be documented properly. The amount, time/date, place, business purpose, and the name of person(s) who were entertained must be shown and all receipts must be attached. If those expenses aren't adequately documented, the IRS could take the position that reimbursements made to an individual constitute taxable income to the individual.

Treasury Regulation § 1.274-5T(b)(3) provides the following substantiation requirements for "entertainment" expenses:

- 1) Amount - Amount of each separate expenditure (with receipts)
- 2) Time - Date of entertainment
- 3) Place - Name, if any, address or location, and destination of type of entertainment, such as dinner or theater, if such information is not apparent from the designation of the place
- 4) Business Purpose - Business reason for the entertainment or nature of business benefit derived or expected to be derived as a result of the entertainment, and the nature of any business discussion or activity.

5) Business Relationship - Occupation or other information relating to the person or persons entertained, including name, title, or other designation, sufficient to establish a business relationship to the taxpayer. Each person included in the entertainment expense needs to be specifically identified.

Basically, we need to identify what was discussed and who it was discussed with sufficiently to relate that discussion to some business purpose of the Texas VFW.

There are two (2) areas in which we often fall short with respect to Business Entertainment:

- 1) **Business Purpose** – We must generally identify what was discussed sufficiently to relate that discussion to some business purpose of VFW. In other words, we must have something in our files that documents why entertaining these folks further the interest of the Texas VFW.
- 2) **Identity of persons entertained** – The IRS regulations indicate that there has to be sufficient identification of persons entertained to show a business relationship. According to the regulations, that would generally be the person’s name, title, and organization.

PER DIEM (MEAL) EXPENSES

The Texas VFW will pay a daily per diem allowance for meals and incidental expenses (including normal tips) for Texas VFW official travel that requires overnight lodging away from home. This per diem is in addition to the other reimbursable travel expenses mentioned throughout this policy. The travel allowance will be paid after the travel has occurred.

The Texas VFW will use the lesser of the Government Services Administration (GSA) standard State of Texas per diem allowances for meals or actual incurred meal expenses will be reimbursed for all travel.

Receipts are required for reimbursement. Tips should be noted on meal receipts.

The purchase of alcoholic drinks is authorized as long as they are part of a meal served during a meal by a state-licensed (In Texas that agency is the Texas Alcohol Beverage Commission) server of alcoholic drinks for on-premises consumption.

The Texas VFW will use the Meals & Incidentals (M&IE) Breakdown section, which will provide the following information:

- 5) M&IE Total – this is the full daily amount of per diem that will be paid for a single day of travel when that day is neither the first or last day of travel, nor a day when at least one of the three meals has been provided or reimbursed as part of an entertainment expense.
- 6) Breakfast, lunch, dinner, and incidental expenses – these are the separate amounts for each meal and incidentals. If any of these meals are provided as part of your travel, or if you are

reimbursed or are a party to any meal that is submitted for reimbursement as part of an Entertainment Expense, then the value of this meal(s) needs to be deducted from the per diem amount you are eligible to receive. If all three meals are provided for the day, then you are only eligible to receive the daily allowance for Incidental Expenses.

- 7) First & last day of travel – this is the amount of per diem that will be paid on the first and last day of travel and equals 75% of M&IE Total.

The travel allowance will be requested on a Texas VFW Business Expense Reimbursement form and must include the dates and destination of the travel as well as the business purpose (such as District Meeting, National Convention, 710 Inspection, Post Suspension, etc.).

MISCELLANEOUS EXPENSES

Receipts for miscellaneous items must accompany all Claims for Reimbursement.

PROHIBITED PURCHASES

- Alcohol that is not for immediate on-premises consumption with a meal. (e.g., -No purchases from a liquor store.)
- Controlled substances of any type.
- The purchase of alcohol other than that purchased during a meal or entertainment event for on-premises consumption is not authorized under any circumstance.
- The organization does not routinely provide reimbursement for the following types of expenditures:
 - Business, First-class, or Charter Travel.
 - Tax indemnification and gross-up payments. (A gross-up is an additional amount of money added to a payment to cover the income taxes the recipient will owe on the payment. Grossing up is most often done for one-time payments, such as reimbursements for relocation expenses or bonuses.)
 - Discretionary spending accounts.
 - Housing allowance or use of a residence for personal use.
 - Payments for business use of a personal residence.
 - Health or social organization dues or initiation fees.
 - Personal services (e.g., maid, chauffeur, chef).

- Fines for traffic and parking violations.
- Personal travel insurance.
- Charges resulting from a traveler's failure to cancel guaranteed reservations.
- Collision damage waiver or personal accident insurance for rental cars.
- Any other expense that would be classified as prohibited.

REMEMBER! If you have any doubts as to whether or not a charge is reimbursable, call the State Adjutant/Quartermaster prior to incurring the charge/expense or starting the travel.

CREDIT CARDS

Officers and select members may be issued a Department Credit Card at the sole discretion of the State Quartermaster as he personally guarantees each charge as a benefit for maintaining an excellent credit rating he/she receives any credit card points associated with the card. Credit Cards are to be used to pay for rooms not reserved by the Department, a District, or a Post when traveling on official business. The card may also be used to pay for office supplies or necessary postage, or items needed for Department sponsored activities or events.

Corporate credit cards may be issued for business use. Personal use of the cards is not authorized. Upon submission of receipts and proper documentation, reimbursement for authorized business expenses charged to the corporate credit cards will be made. Misuse will result in the loss of the use of the issued card(s).

The State Commander, Sr. Vice, Jr. Vice, and A/Q will not receive M&IE for travel in advance.

Cardholders who are paid M&IE in advance for their travel **are not authorized** any charges related to food purchases and they will be billed for them, and use of the card may be suspended or revoked if not approved in advance by the State Quartermaster.

If purchasing food for a group of members or guests, the cardholder must write on the receipt, the names of the members or guests attending the function.

ANY CHARGES MADE TO YOUR DEPARTMENT-ISSUED CREDIT CARD THAT IS NOT ALREADY BUDGETED FOR IN ANOTHER LINE ITEM WILL BE TAKEN FROM THE OFFICERS ANNUAL LINE-ITEM BUDGET.

ALL RECEIPTS FROM THE USE OF THE CREDIT CARDS AS WELL AS THE MONTHLY DETAIL REPORT (AS ATTACHED) WILL BE FORWARDED TO THE DEPARTMENT QUARTERMASTER NO LATER THAN THIRTY (30) DAYS PAST THE END OF THE REPORTING MONTH.

In no case will the department credit cards be used for the purchase of alcoholic beverages from beer & wine/liquor stores with the exception of department-sponsored hospitality rooms or where drinks are served under the authority of a TABC certified server or for immediate on-premises consumption at a restaurant or bar located at the VFW event site where drinks are served by a TABC certified or other state agency certified server. This is to prevent any liability on the part of the department in case of subsequent acts or accidents. If upon review of any receipt, an alcoholic beverage is purchased, the state quartermaster will immediately request reimbursement from the cardholder for such purchases, and credit card permission will be revoked.

Prior approval is required by the State Quartermaster before the purchase of any serial numbered item(s) and is subject to the budgeted amount for your position unless a specific line item is in the budget.

ACCOUNTING CHARGES

Unless otherwise specified, all travel expenses incurred directly by individuals or expended on their behalf will be charged to their respective business expense accounts.

RATES OF REIMBURSEMENT

1. **Mileage:** Reimbursable at a rate of **fifty cents (\$.50)** per mile utilizing Google Maps or a similar program to determine total mileage (round trip).
2. **Per Diem:** Texas VFW per IRS requirements uses the lessor of the Government Services Administration (GSA) standard per diem allowances for the State of Texas for meals or actual incurred meal expenses will be reimbursed. Meals and Incidentals (M&IE): reimbursable at a rate of **fifty-five dollars (\$55) per full overnight stay and \$41.25 for the first and last day of travel.**
 - a. This is the full daily amount of per diem that will be paid for a single day of travel when that day **is neither the first or last day of travel** nor a day when at least one of the three meals has been provided or reimbursed as part of an entertainment expense.
 - b. **Breakfast - \$13.00, Lunch - \$14.00, Dinner - \$23.00,** and incidental expenses - \$5.00 are the separate amounts for each meal and incidentals. If any of these

meals are provided as part of your travel, or if you are a party to any meal that you did not pay for and have a receipt for including any meal that is submitted for reimbursement as part of an Entertainment Expense from another, including meals purchased by officers using a Texas VFW issued Credit Card. Then the value of this meal(s) needs to be deducted from the per diem amount you are eligible to receive. If all three meals are provided for the day, then you are only eligible to receive the \$5 daily allowance for Incidental Expenses.

3. **Lodging:** Hotel rooms not to exceed \$165.00 plus applicable taxes per day. The Quartermaster shall have the authority to review and approve within 10% of the above-stated rate.

TRAVEL EXPENSE GUIDELINES FOR THE STATE COMMANDER

The General Travel Policy Guidelines apply to the State Commander, in addition to any specific policy guidelines noted here.

VEHICLE ALLOWANCE - At the beginning of the term, the State Commander will be provided a vehicle allowance not to exceed \$10,000. This amount will be reported as taxable income on Form W-2 or 1099 as appropriate during the calendar year in which the vehicle allowance occurs.

TRAVEL FOR SPOUSE/GUEST - Out-of-state travel expenses are paid for a spouse/guest to accompany the State Commander to the following events: Southern Conference meeting; Legislative Conference; Commander-in-Chief’s Homecoming; National Convention. If coach class is not available, the lowest available business class fare is authorized. Expenses incurred for spousal travel will be charged to the State Commander’s business expense account except for the Membership Award Seminar is provided by the National VFW. The cost for any other spousal or family travel will be the personal responsibility of the State Commander.

	Spouse Out of State Travel Expense	Travel Authorized
1	Southern Conference	Y
2	Legislative Conference	Y
3	Commander in Chief Homecoming	Y
4	National Convention	Y
5	Commander in Chief Award Seminar	**

**Commanders in Chiefs Membership Award Seminar if not provided by National. In addition, spousal travel is authorized when the spouse/guest is specifically invited, in writing, by the President or other cabinet-level federal official to participate in an event with the VFW Commander-in-Chief and the President or cabinet official. Coach class air travel is authorized.

All travel expenses paid for a spouse/guest by the Texas VFW will be reported as taxable income on Form W-2 or 1099 as appropriate during the calendar year in which the travel occurs.

CREDIT CARDS - All Texas VFW credit cards must be returned to the Texas VFW at the end of the State Commander’s term and prior to his departure from the State Convention.

The State Commander may not exceed the amount appropriated in his budget as approved by the Council of Administration in accordance with the Department of Texas VFW Bylaws.

TRAVEL EXPENSE GUIDELINES FOR THE STATE Sr. AND JR. VICE COMMANDER

The General Travel Policy Guidelines apply to the State Senior Vice Commander and State Junior Vice Commander, in addition to any specific policy guidelines noted here.

VEHICLE ALLOWANCE - At the beginning of the term, the State Junior Vice Commander and State Senior Vice Commander will be provided a vehicle allowance not to exceed \$10,000. This amount will be reported as taxable income on Form W-2 or 1099 as appropriate during the calendar year in which the vehicle allowance occurs.

AIR TRAVEL - Economy or Coach Class air travel is authorized. If coach class is not available, the lowest available business class fare is authorized.

TRAVEL FOR SPOUSE/GUEST - Out-of-state travel expenses are paid for a spouse/guest to accompany the State Sr. Vice and Jr. Vice Commander to the following events: Southern Conference meeting; Legislative Conference; National Convention; Commanders in Chiefs Membership Award Seminar if not provided by National.

	Spouse Out of State Travel Expense	Travel Authorized
1	Southern Conference	Y
2	Legislative Conference	Y
3	National Convention	Y
4	Commander in Chief Award Seminar	**

**In addition, spousal travel is authorized when the spouse/guest is specifically invited, in writing, by the President or other cabinet-level federal official to participate in an event with the VFW Commander-in-Chief and the President or cabinet official. Coach class air travel is authorized.

If coach class is not available, the lowest available business class fare is authorized. Expenses incurred for spousal travel will be charged to the State Commander’s business expense account with the exception of the Membership Award Seminar if provided by the National VFW.

The cost for any other spousal or family travel will be the personal responsibility of the State Sr. Vice and Jr. Vice Commander respectfully.

All travel expenses paid for a spouse/guest by the Texas VFW will be reported as taxable income on Form W-2 or 1099 as appropriate during the calendar year in which the travel occurs.

ROOM ACCOMMODATIONS FOR OTHERS - The State Quartermaster will ensure that not more than two (2) regular hotel room accommodations for no more than two (2) nights at the location of the State Convention for use by family members or guests of the State Senior Vice Commander are included as part of the State Convention expenses.

TRAVEL EXPENSE GUIDELINES FOR THE STATE ADJUTANT AND QUARTERMASTER

The General Travel Policy Guidelines apply to the State Adjutant AND Quartermaster, in addition to any specific policy guidelines noted here.

VEHICLE ALLOWANCE - The State Adjutant and Quartermaster will be provided a vehicle allowance not to exceed \$6,000 per year. This amount will be reported as taxable income on Form W-2 or 1099 as appropriate during the calendar year in which the vehicle allowance occurs.

TRAVEL FOR SPOUSE/GUEST - Out-of-state travel expenses are paid for a spouse/guest to accompany the State Adjutant and Quartermaster to the following events: Southern Conference meeting; Legislative Conference; Commander-in-Chief's Homecoming; National Convention; Commanders in Chiefs Membership Award Seminar if not provided by National. In addition, spousal travel is authorized when the spouse/guest is specifically invited, in writing, by the President or other cabinet-level federal official to participate in an event with the VFW Commander-in-Chief and the President or cabinet official. Coach class air travel is authorized. If coach class is not available, the lowest available business class fare is authorized. Expenses incurred for spousal travel will be charged to the State Adjutant and Quartermaster business expense account with the exception of the Membership Award Seminar if provided by the National VFW. The cost for any other spousal or family travel will be the personal responsibility of the State Adjutant/Quartermaster.

All travel expenses paid for a spouse/guest by the Texas VFW will be reported as taxable income on Form W-2 or 1099 as appropriate during the calendar year in which the travel occurs.

TRAVEL EXPENSE GUIDELINES FOR THE IMMEDIATE PAST STATE COMMANDER

The Immediate Past State Commander is authorized the same allowances as authorized for the Council of Administration members for attendance at the National Convention minus any reimbursements from National:

Texas VFW Travel & Reimbursement Policy – 2022-2023
**TRAVEL EXPENSE GUIDELINES FOR DEPARTMENT COUNCIL OF
ADMINISTRATION MEETINGS**

The Texas VFW Council or Administration consists of the following State Officers: State Commander, Sr. Vice, Jr. Vice A, Q, Chief of Staff, Judge Advocate, Chaplain, Surgeon, Inspector, Service Officers, Officer of the Day, Deputy State Inspectors, Immediate Past State Commander, District Commanders, or in their absence the District Sr. or Jr. Vice Commander and Department employees will be authorized mileage, a hotel room, and M&IE for attending and participating in any State Council of Administration meeting, provided they are present and answer the roll.

In addition, they are required to remain during the entire time of the event when reimbursed.

Reimbursements are to be made at the closing session of each event or at such a time as directed by the State Commander and/or Quartermaster.

Travel is authorized one (1) day in advance of the starting session of the event where the Council meeting will take place and one (1) day after the last day of the session.

Those who reside more than 400 miles from the designated meeting location may request one (1) additional travel day and one (1) additional hotel room if driving, before and after an authorized meeting from the State Quartermaster.

State Council of Administration meetings are held during the following events

1. Officer Training School/Council of Administration Meeting.
2. Mid-Winter Convention/Council of Administration Meeting.
3. State Commanders Homecoming/ Council of Administration Meeting.
4. State Convention/Council of Administration Meeting.
 - a. Newly elected/appointed officers. District Commanders, Department Officers, and Committee Chairs elected/appointed to serve for the ensuing year, unless already authorized expenses as a Department Officer for the current year.

District Commanders

It is the policy of the Department of Texas VFW to reimburse District Commanders for authorized expenses incurred in the performance of their duties as a State Officer as directed by the State Commander at the rate as authorized in these guidelines.

The following guidelines should be followed when submitting Claims for Reimbursement. Any **deviation** from these guidelines must **be approved in advance by the State Commander and/or the State Quartermaster.**

Any District Commander/SVC or JVC living outside the boundaries of the District will only be authorized to travel from that point in the District closest to their home and the destination for all inspection purposes.

- 1. Post Inspections.** The District Commander or if authorized by the State Commander, the District Senior Vice Commander, or District Junior Vice Commander will be authorized mileage to make one (1) visit to each Post in their District for the purpose of conducting a Post Inspection. **The Post Inspection Report must accompany the Claim for Reimbursement. No M&IE or Hotel reimbursement is authorized. Any other travel within the District will not be reimbursed unless such travel is approved in advance by the State Commander.**

Overnight travel for trips made by the District Commander for the purpose of conducting inspections of Posts more than 200 miles one way from their home must be approved in advance by the State Quartermaster.

Telephone, postage, copying expenses or traveling within the District for other than the one (1) authorized Post Inspection visit IS NOT reimbursable and is the responsibility of the Districts.

Incoming District Commanders are authorized the same authorizations as incoming Chair's for the State Convention.

Department Representatives

For Department representatives at District meetings, the Texas VFW Adjutant/Quartermaster will ensure that only one (1) Representative is reimbursed in accordance with these guidelines. Payment to any other officer/member is prohibited unless authorized by the State Commander and does not exceed the budgeted amount for the position that the officer/member holds. (e. g. State Officer or Committee Chair for information or training purposes.).

Miscellaneous expenses will be reimbursed when required to carry out the duties and responsibilities of the Department Representative. Proof of expense/receipts must accompany the Claim for Reimbursement.

Committee Chair's

Committee chairs will be reimbursed following the guidelines below:

- 1. Mid-Winter Convention.** Three (3) days

2. **State Convention.** Three (3) days
3. **Officers Training Seminar.** Three (3) Days
4. **State Commanders Homecoming.** Membership Chair only - Three (3) Days.
5. **Incoming Committee Chairman (State Convention).** Two (2) days
6. **Miscellaneous Expenses.** Authorized reimbursement for actual expenses of complying with the duties of their appointment, subject to prior approval by the State Commander.
7. **Official Travel.** Authorized per diem and mileage when directed to travel in the performance of their duties by the State Commander resulting in overnight travel.

Budget and Finance Committee

The members of the Budget and Finance Committee will be authorized the same allowances as authorized for the Council of Administration members.

Credentials Committee

The members of the Credentials Committee will be authorized the same allowances as authorized for the Council of Administration members.

Past State Commanders and Past State Adjutant/Quartermasters

Past Texas VFW State Commanders and Past State Adjutant/Quartermasters (provided they served a minimum of 5 years in office) will be authorized expenses for the annual State Convention and the annual Mid-Winter meeting at a rate equal to members of the Council of Administration.

Past State Commanders and Past State Adjutant/Quartermasters must answer roll call at the Council of Administration meeting at the beginning of both the State Convention and Mid Winter meeting as well as all business sessions to receive the reimbursement.

The State A/Q will make hotel reservations for all Past State Commanders and Past State Adjutant/Quartermasters. They must verify their attendance three weeks prior to each event or their room will be canceled. Failure to show up at either meeting when a room has been guaranteed will result in a charge back to the individual who failed to show verifying attendance. A Texas VFW Reimbursement Form will be available for completion at the meeting site and must be completed to receive travel reimbursement.

Department Employees

Department Employees (other than those acting in the capacity of a State Officer or State Appointee) required to travel at the direction of the State Commander or the State Adjutant/Quartermaster in their capacity as employees will be authorized to claim reimbursement for the period assigned.

Cost of any banquet or function tickets are provided as part of their job requirements.

Department appointed Administrative Committee (For Post Suspensions) and Post Special Inspections

All costs associated with the suspension of a VFW Post and the assignment of Administrative Committee members to supervise the operation of the Post while under suspension or the assignment of Department Inspectors/Officers, at the request of the Post/District, will be the responsibility of the Post/District as appropriate provided that funds are available within the applicable entity. The State Commander will make the decision after a review of the Post Financial Status.

Note: If the visit is more than one (1) night, you must let the State Quartermaster know. Administrative Committee members are authorized to be reimbursed for expenses necessary to ensure the security of the suspended Post or the protection of Post assets. Administrative Committee members are authorized to order the Post Quartermaster to withdraw funds from the Post for any expenses necessary to ensure compliance with the terms of suspension and to enforce the orders of the State Commander provided that funds are available within the applicable entity. Administrative Committee members will ensure that those Posts in arrears at the time of suspension make immediate payments to settle any debt to the Texas VFW prior to the payment of any other obligation.

THESE COSTS WILL BE ADDED TO THE SUSPENSION LETTER AS AN ADDENDUM OR AS A LETTER TO THE APPLICABLE POST/DISTRICT COMMANDER SO THAT THEY ARE FULLY INFORMED OF THIS POLICY.

State Surgeon

The State Surgeon's duties shall include, but will not be restricted to, visiting and reporting on VA facilities in the state of Texas, when deemed necessary and approved in advance by the State Commander. Reimbursement for only one visit per VA facility unless approved by the State Commander in advance. A written report must accompany the reimbursement form describing the details of the visit.

State Honor Guard

It is the policy of the Department of Texas VFW to reimburse State Honor Guard members for authorized expenses incurred in the performance of their duties as a representative of this organization as directed by the State Commander at the rate as authorized in these guidelines and provided for in the annual budget.

State Service Officers

State Service Officers will be reimbursed for allowable expenses at the rates noted for all travel outside of their respective Regional Offices when conducting the business of this organization when approved in advance by the State Quartermaster.

ADDITIONAL GUIDELINES

FOR ANY TRAVEL OR EXPENSES NOT COVERED IN THESE GUIDELINES, THE STATE COMMANDER IS THE APPROVING AUTHORITY PROVIDING SUCH EXPENDITURES DO NOT EXCEED THE BUDGET AS ESTABLISHED BY THE COUNCIL OF ADMINISTRATION.

ALL REIMBURSEMENTS MUST MEET THE REQUIREMENTS CONTAINED IN THESE GUIDELINES AS WELL AS ANY REQUIREMENTS LISTED IN THE DEPARTMENT OF TEXAS VFW BYLAWS.

WHERE THERE IS A CONFLICT BETWEEN THESE GUIDELINES AND THE TEXAS VFW BYLAWS, THE TEXAS VFW BYLAWS WILL TAKE PRECEDENT.

All receipts for any authorized expense, by any member of the Texas VFW, must be submitted to the department quartermaster **within thirty (30) days of completion of the travel** or any other related expenses along with the "expense claim for reimbursement" form.

Failure to do so subjects the claim to be null and void.

THE STATE QUARTERMASTER WILL ENSURE THAT NO PAYMENTS ARE MADE THAT ARE NOT AUTHORIZED BY THESE APPROVED GUIDELINES FOR REIMBURSEMENT.

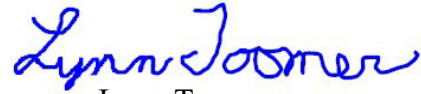
At the discretion of the State Commander and if within the budget of the Texas VFW, any officer/employee whom these guidelines apply and are compensated by the National Headquarters for travel in relation to National meetings/conventions/assignments and who receives reimbursement for such travel may choose to:

1. Accept the reimbursement from National with no allowable reimbursements from the Department.
2. Turn in any reimbursement from National to the State Quartermaster and claim the Department reimbursements.

The National Council of Administration members will be reimbursed by the National Organization for attendance at functions as authorized by the National Commander-in-Chief.

Reimbursement Policy

This Reimbursement Policy was approved by the 2022-2023 Council of Administration on July 7, 2022.



Lynn Toomer
State Commander

OFFICIAL:



Ben Lowrance
State Adjutant/Quartermaster



**TEXAS VFW CREDIT CARD USAGE
EXPENSE REPORT FORM**

Name:			
Title:			
Date	Description of Expense/Item	Amount	Purpose
		\$	
If the item purchased is a meal and/or beverage, please complete the following:			
Name	Title	Organization	

Signature of Card Holder: _____

Please attach detailed receipt showing each item or service purchased. One receipt per expense form.
 Meal/beverage expenses - must identify all persons present and the purpose of the meal/beverage.
 Items not authorized - • Personal purchases of any type; • Cash Gifts of any amount or cash equivalent (such as gift cards or gift certificates) and non-cash Gifts over \$50.00 in total value, • Cash advances or loans,
 • Payroll advances, • Purchases for other organizations, • Purchases for Posts, Districts, etc., • Alcohol as defined in 2019-20 Guidelines for reimbursement, • Personal entertainment or any “adult” entertainment or any sort of event involving nudity or lewd behavior, • Auto fuel or expenses of any type including personal vehicles,
 • Purchases from a business you own or operate, • Any item inconsistent with the mission and values of the Texas VFW

- The purposes of the Texas VFW are fraternal, patriotic, historical, charitable, and educational, and are:
1. to preserve and strengthen comradeship among its members;
 2. to assist worthy comrades;
 3. to perpetuate the memory and history of our dead, and to assist their surviving spouses and orphans;
 4. to maintain true allegiance to the Government of the United States, and fidelity to its Constitution and laws;
 5. to foster true patriotism;
 6. to maintain and extend the institutions of American freedom; and
 7. to preserve and defend the United States from all enemies.

CREDIT AND DEBIT CARDS RISKS

Corporate credit or debit cards can be misused when people charge personal expenses on the card, fail to obtain documentation showing that a purchase was for the corporation or put expenses on the corporate card for purchases that are embarrassing to the corporation. IRS rules are very specific on what must be documented.

POLICY

A corporate cardholder may use the credit or debit card only for official purposes directly related to the needs of the organization. The cardholder may not use a corporate credit or debit card for personal purposes.

Any Texas VFW officers/members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes:

- Personal purchases of any type;
- Cash Gifts of any amount or cash equivalent (such as gift cards or gift certificates) and non-cash Gifts over \$50.00 in total value;
- Cash advances or loans;
- Payroll advances;
- Purchases for other organizations;
- Purchases for Posts, Districts, etc.;
- Alcohol as defined in 2019-20 Guidelines for reimbursement;
- Personal entertainment or any “adult” entertainment or any sort of event involving nudity or lewd behavior;
- Auto expenses including fuel for personal vehicles;
- Purchases from a business you own or operate;
- Any item inconsistent with the mission and values of the Texas VFW.

PROCEDURES In order to use the card, the cardholder must follow these procedures:

1. Entertainment and food expenditures must be documented to show the following:
 - a. Identification of the persons or group being entertained or fed. The names of all persons attending will be shown.
 - b. A statement as to the reason for such entertainment or meal, indicating how the entertainment or meal benefited the Texas VFW and clarifying the relationship of the persons in attendance to the particular aspects of the Texas VFW programs or activities which will be benefited. (Titles, committee names, field of interest/responsibility of persons, reason for the entertainment or meal, etc.)
- 2.. Original Receipts. The cardholder must keep the original receipt that describes each purchase made on the card. The credit card statement is not sufficient.
3. Expense Form. By the 15th of each month, the cardholder must prepare and sign a detailed expense report form and attach original receipts. In the case of meals, the statement must include the names of all persons at the meal and a brief description of the business purpose, in accordance with IRS regulations and the mission and values of the Texas VFW (See item #2).
4. Notification of Loss/Theft. The cardholder must notify the State Quartermaster immediately in the event that the card is lost or stolen.

The purposes of the Texas VFW are fraternal, patriotic, historical, charitable, and educational, and are:

1. to preserve and strengthen comradeship among its members;
2. to assist worthy comrades;
3. to perpetuate the memory and history of our dead, and to assist their surviving spouses and orphans;
4. to maintain true allegiance to the Government of the United States, and fidelity to its Constitution and laws;
5. to foster true patriotism;
6. to maintain and extend the institutions of American freedom; and
7. to preserve and defend the United States from all enemies.

TEXASVFW REIMBURSEMENT FORM

Clear Form

NAME		TITLE									QM use only
ADDRESS											
		A	B	C	D	E	F	G	H	I	Budget Account
Date	Place & Reason	Overnight Travel Days	\$41.25 Per Diem	Overnight Non Travel Days	\$55 x Days Per Diem	Total Lodging	Roundtrip Miles	Miles @.50¢	Misc. Exp.	Total	
1					\$	\$		\$	\$	\$	
2					\$	\$		\$	\$	\$	
3					\$	\$		\$	\$	\$	
4					\$	\$		\$	\$	\$	
5					\$	\$		\$	\$	\$	

Instructions

1. Use form for reimbursement of all VFW Business /travel related expenses.
 2. All original detailed/itemized receipts must accompany this request.
 3. Please list all persons and their title on or attached to receipts for meals /entrainment per IRS requirements.
 4. List one trip per line. No more than five (5) trips per form.
 5. Keep a copy for your files.
 6. Must be submitted within 30 Days of first event date.
 7. Date = Start date of trip.
 8. Place & Reason = List place traveled to and reason or purpose of trip.
 9. Column A = List 1st & Last day of **overnight** travel for this trip. Should be no more than 2 and will be 1 if going to more than one location.
 10. Column B = Amount of Per Diem for 1st and Last day of **overnight** travel at \$41.25 per day.
 11. Column C = Days of **overnight** non-travel other than 1st & Last Day.
 12. Column D = Per Diem is \$55.00 per **overnight** non travel day. Multiply No. of days X \$55. = total.
 13. Column E = Total cost of lodging - Itemized receipt required.
 14. Column F = Round-trip miles from your house and back -
List one way if subsequent trips are not back to your house. IE. Attending two Districts over one weekend. Mileage from house to District 1 to District 2 to House
 15. Column G = Total miles multiplied by .50 = Allowable reimbursement for travel by vehicle or cost of air travel 30 days in advance if traveling outside of Texas.
 16. Column H = This is for any miscelleounas expense(s) Itemized receipts with business purpose required. Use back for details on who, what, when.
 17. Column I = is total of lines B + D + E + G + F.
 18. Add all totals of Line I together for Subtotal subtract any Advances leaving total of reimbursement.
- ANY QUESTIONS PLEASE CONTACT THE STATE QUARTERMASTER AT (512) 834-8535.**

		SUBTOTAL	\$
		MINUS ADVANCES	\$
DATE		TOTAL	\$

Requestor Signature	
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State Quartermaster Approval Signature	
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AGREEMENT FOR AUTOMATIC DEPOSITS

I (we) hereby authorize Veterans of Foreign Wars of the United States, hereinafter called TEXAS VFW, to initiate credit entries and to initiate, if necessary, debit* entries and adjustments for any credit entries in error to our () **checking** or () **savings** account (select one) indicated below and the depository named below and the depository named below, hereinafter called DEPOSITORY, to credit and/or debit* the same to such account.

DEPOSITORY
NAME _____ BRANCH _____

CITY _____ STATE _____ ZIP _____

ROUTING NO. _____ ACCOUNT NO. _____

The authority is to remain in full force and effect until VFW of US has received written notification from me (or either of us) of its termination in such time and in such manner as to afford VFW of US and Depository a reasonable opportunity to act on it.

A VOIDED CHECK OR DEPOSIT SLIP MUST BE ATTACHED

**PLEASE READ THIS FORM....THEN COMPLETE
AND RETURN TO TEXAS VFW HEADQUARTERS AS SOON AS POSSIBLE**

NAME _____ TELEPHONE _____
(print name)

SOCIAL SECURITY NO. _____ EMAIL ADDRESS: _____

TITLE OR COMMITTEE _____

STREET _____

CITY _____ STATE _____ ZIP _____

SIGNATURE _____ DATE _____