



*Members of:
American Institute of Certified Public Accountants
Virginia Society of Certified Public Accountants*

Materials provided are meant to be for informational purposes only, and these shall not be construed as investment, tax, or legal advice. Please feel free to reach out to us if you have any questions or need help in adopting these materials for your organization.

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Schedule J

Travel Policies

Sample Additions to Expense Reimbursement Policies

The organization will not pay or fully reimburse first class or charter travel. The price difference between lower fare travel and first class or charter travel should be reimbursed by the traveling person or should be reported as compensation on the traveling person's W-2. Bump-ups to first class free of charge or as a result of using frequent flyer benefits, or similar arrangements that are at no additional cost to the organization are permissible.

The organization will not be pay or reimbursable companion travel under any circumstances.

The organization will not pay or reimburse of any tax obligations of an officer, director, employee or a trustee under any circumstances.

The organization will make all expense reimbursements under accountable plans as defined by the IRS and discretionary spending accounts are prohibited.

The organization will report any housing allowance or value of residence provided for personal use as compensation on the W-2 of the person's receiving the economic benefit.

Payments for business use of personal residence to organization's officer, director, employee or a trustee are prohibited under any circumstances.

The organization will not pay or reimburse any health or social club dues or initiation fees to any officer, director, employee or a trustee. In case such payment is made, it will be reported on the W-2 of the person's receiving the economic benefit.

The organization will not pay or reimburse personal services to employees unless these services are provided to all employees on a nondiscriminatory basis under a qualified employee benefit plan. "Personal services" are any services for the personal benefit of a listed person or the family or friends of a listed person, whether provided regularly (on a full-time or part-time basis) or as needed, whether provided by an employee of the organization or independent contractor (and whether the independent contractor is an individual or an organization). They include, but are not limited to, services of a babysitter, bodyguard, butler, chauffeur, chef, concierge or other person who regularly runs non-incident personal errands, escort, financial planner, handyman, landscaper, lawyer, maid, masseur/masseuse, nanny, personal trainer, personal advisor or counselor, pet sitter, physician or other medical specialist, tax preparer, and tutor for nonbusiness purposes.