WCA Travel Reimbursement Policy

Version 2.1

Purpose

The purpose of this policy is to define the conditions under which the travel expenses of WCA Volunteers can be paid by the organization in order to further the Mission and the Spirit of the WCA.

Policy

Allowable Expenses

1. Expenses can only be claimed for travel that meets at least one of the purposes below:
   1.1 Travel by a Delegate for the purpose of delegating a competition in a region that lacks a Delegate above the Trainee level
   1.2 Travel by a Senior/Regional Delegate or a Delegate designated on their behalf to a competition for the purpose of supervision and training of one or more Delegates (including Trainee Delegates) in their region
   1.3 Travel by a Delegate (including a Trainee Delegate) to a competition for the purpose of being supervised and trained
   1.4 Travel by a WCA Officer, Board Member, or team/committee member for the purpose of undertaking official WCA business relevant to their role
2. Expenses can only be claimed for items that are included in one of the categories below, with further restrictions as described elsewhere in this policy:
   2.1 Transportation
   2.2 Lodging
   2.3 Meals
   2.4 Other travel-related expenses at the discretion of the WCA Financial Committee (WFC)
3. The World Cube Association will only reimburse expenses which are reasonable and necessary for achieving the allowable purposes listed above and which are allowed by federal, state, and local laws for nonprofits.
   3.1 In cases where an expense limit applies, the maximum amount should not be treated as a target. The WCA reserves the right to refuse reimbursement for expenses deemed unreasonable or unnecessary even if they are allowable expenses under this policy that fall within the strict expense limits.
   3.2 In any case where WCA policy is less restrictive than the stipulations of the law, the restrictions laid out by law will prevail.

Expense Limits

Lodging and Meal Limits

1. The amounts for lodging and meal expenses are limited on a daily per-person basis according to the location where the expense is incurred, following the sources below:
   1.1 Non-US countries – US Department of State Foreign Per Diem Rates
   1.2 48 continental US states – US General Services Administration CONUS Per Diem Rates
   1.3 Alaska, Hawaii, and US territories – US Department of Defense OCONUS Per Diem Rates
2. Lodging expenses for travel to a competition can only be claimed for the night before a competition begins, nights during a competition, and the night after a competition ends. Lodging expenses for travel on official WCA business outside of a competition can only be claimed for nights before or after days where WCA business is undertaken.

3. Meal expenses can only be claimed for days during a competition, days during which official WCA business is undertaken, or days on which WCA-funded travel is taking place.
4. If anyone not explicitly named and authorized for WCA-funded travel is charged for a meal on the same receipt as someone whose travel is being funded, the meal expense must be prorated to only cover the portion of the food for the funded individual(s) and a prorated portion of the tip (if applicable).
5. Tips can be claimed as a meal expense but do count against the total daily meal expense limit.
6. Alcohol cannot be claimed as a meal expense.

Transportation Limits

Expenses can be claimed for transportation expenses as follows:

1. Personal and rental car usage
    - 1.1 Reimbursement for driving a personal car is calculated by mileage – fuel expenses with receipts cannot be claimed. The US Internal Revenue Service Mileage Rate for Charities is used.
    - 1.2 Reimbursement for car rental can only be claimed for the base cost of renting the car (including any mandatory fees/taxes) as well as a reasonable and necessary level of protection/insurance. Any fuel-related expenses charged as part of the rental cannot be claimed, only mileage at the US Internal Revenue Service Mileage Rate for Charities.
    - 1.3 In order for mileage expenses to be claimed, the following conditions must be met:
        - 1.3.1 The driver must provide the WCA with a copy of active personal auto insurance before the trip.
        - 1.3.2 The competition location must be more than 50 miles from the starting location in driving distance.
        - 1.3.3 A mileage log must be kept and provided in lieu of a receipt, containing the following information:
            - 1.3.3.1 Name of driver
            - 1.3.3.2 License plate number/rental car company (if applicable)
            - 1.3.3.3 Date(s) driven
            - 1.3.3.4 Purpose of trip
            - 1.3.3.5 Starting odometer reading
            - 1.3.3.6 Ending odometer reading
            - 1.3.3.7 Toll locations and amounts (if applicable)
        - 1.3.4 Parking and toll expenses incurred can be claimed if avoiding them is not possible or would result in a substantial disruption to the travel process.
            - 1.3.4.1 A receipt must be provided to claim parking expenses; documentation of toll locations and amounts in the mileage log is sufficient to claim toll expenses.
2. Flights and non-local buses and trains
    - 2.1 Expenses for flights, buses, and trains which have separate travel classes can only be claimed for tickets at the Economy level or equivalent. No expenses can be claimed for tickets purchased at a higher class or for separate upgrades to a higher class.
        - 2.1.1 Exception: tickets for a higher class may be expensed if they are cheaper than the equivalent economy ticket.
    - 2.2 Additional expenses for baggage can be claimed for either one carry-on item or one checked bag for personal effects. Expenses for additional carry-ons/checked bags can only be claimed if they are used to transport items needed for a competition or other official WCA business.
3. Local public transportation and taxis/rideshare
    - 3.1 Expenses for rideshare services with separate travel class options can only be claimed for rides at an economy level class.
        - 3.1.1 Exception: rides in a more expensive travel class may be expensed if the type of vehicle needed for the trip purpose (e.g. transporting equipment to a competition) is only available in the more expensive class.

3.2 Expenses for local transportation for a purpose not directly associated with the WCA business of the trip or bodily necessities (e.g. sightseeing) cannot be claimed.

Expense Process

The WFC offers the following options for processing WCA travel expenses:

1. Direct purchase
    1.1 All direct payment by the WFC for lodging or transportation must take place at least 30 days before the trip.
2. Reimbursement for out-of-pocket expenses
    2.1 All reimbursement requests for out-of-pocket expenses must be submitted to the WFC within 30 days of the end of the trip and must include supporting receipts and/or mileage logs.
3. Cash advance
    3.1 All receipts for usage of advanced funds must be submitted to the WFC within 30 days of the transaction(s).
    3.2 All excess funds not documented by receipts must be returned to the WCA within 60 days of receipt of the advance.

In all cases where receipts are required for processing, a scan or readable digital photo is sufficient.

Appendix A

Authorization Process

This process will be followed when applying for authorization for WCA-funded travel:

1. Ensure that you have the support of the appropriate authorizing individual/group:
    1.1 For delegating in a region that lacks a Delegate or supervision and training of Delegates - the Senior Delegate of the region being traveled to
    1.2 For official WCA business relevant to a team/committee role - the team/committee leader
    1.3 For official WCA business relevant to a WCA Officer/Board Member role - the WCA Board of Directors
2. The authorizing individual/group will complete the travel authorization form, including the following information:
    2.1 Authorizing individual/group
    2.2 Individual(s) whose travel is being funded
    2.3 Purpose of the trip, including competition(s) involved (if applicable)
    2.4 Total expected cost and breakdown of expected expenses
    2.5 Preferred method(s) of processing expenses
3. The authorization form will be reviewed by the WFC, who will ensure that the requested amount of funding falls within the budgeted amount for travel approved by the WCA Board of Directors and that all expenses are reasonable and necessary for the purpose of the trip.
    3.1 If there are concerns, the WFC will liaise with the authorizing individual/group to resolve the issue before moving forward.
4. After the authorization is cleared for travel, the WFC will work with the funded individual(s) to process all approved expenses throughout the travel process in accordance with this policy.