

FDA TRAVEL REIMBURSEMENT GUIDELINES

CURRENT DOCUMENT (Last Amended 12/2/2006 by Board of Trustees):

[PLEASE NOTE: These travel guidelines in many cases address maximum reimbursement allowances whereas the budgets address projected travel expenses based upon an average of all attendee costs and not the maximum allowed for any one attendee].

The FDA provides travel-expense reimbursement for FDA representatives¹ to attend officially recognized FDA activities.² These activities may be conducted in-state or out-of-state and may include business meetings, agency meetings, conferences, seminars, workshops, legislative or regulatory hearings as designated by the FDA's Executive Cabinet, Board of Trustees and/or House of Delegates.

The term "travel expenses" includes the reasonable and necessary costs that FDA representatives incur in traveling from their home or office (whichever is closer) to a designated FDA activity. Reimbursement for such pre-authorized expenses is limited to air travel, taxi fare or rental-car expenses, automobile mileage, tolls, parking, meals, gratuities, lodging and emergency telephone calls. Whenever an unauthorized expense is charged to an FDA account by an FDA representative, the FDA representative must reimburse the association for the expense.

Travel-expense reimbursement is subject to the following restrictions:

1. Travel reimbursement by the FDA for business travel on its behalf does not include per diem general, meals or other travel expenses, but only includes the expenses actually incurred by the FDA representative.
2. The FDA representative, submitting for business travel expenses reimbursement to the FDA, must include receipts for all expenses being requested to be reimbursed with the exceptions of mileage reimbursement, gratuities and minor travel expenses less than \$25 per trip (including tolls, parking and taxi-shuttle services).
3. Air-travel reimbursement is available only if one-way driving time to the FDA activity is greater than two hours from the FDA representative's place of origin. If one-way driving time to the FDA activity is less than two hours, the FDA representative should travel by automobile.
4. Air-travel reimbursement is based on coach-class fares and all airline tickets must be purchased at least 21 days before the scheduled travel unless adequate notice of the trip was not given by the FDA.
5. Mileage is reimbursable at the IRS-approved business-mileage rate. If the IRS changes the business mileage rate during a fiscal year then the FDA mileage rate will automatically change. When traveling by automobile, including taxis and rental cars, members are encouraged to travel in groups. Members also are encouraged to use free shuttle services whenever available. Members can be reimbursed for mileage to and from their home to required airports in addition to their air-travel reimbursement, especially if the member drives to a more distant airport from their home, which will reduce the coach-class fare.

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- 2 6. Lodging expenses are not reimbursable if one-way driving time to the FDA activity is less than
- 3 90 minutes from the FDA representative's place of origin, or if the FDA activity begins after 10
- 4 a.m. and ends before 9 p.m. Lodging-expense reimbursement is based upon the FDA's group
- 5 rate arranged with the hotel or, when unavailable, single-room rates.
- 6
- 7 7. Group meals expenses are based on the assumption of pre-selected menus.
- 8
- 9 8. Because travel arrangements will differ from one individual to another, FDA representatives are
- 10 responsible for making their own travel arrangements. On occasion, when one or more FDA
- 11 representatives will be attending a conference or other special event involving an advanced
- 12 ticket purchase or registration fee, the FDA may incur the ticket or registration expense directly.
- 13 When this is done, the FDA will inform its representatives as early as possible so they do not
- 14 also pay for their ticket or registration. When multiple FDA representatives are involved with a
- 15 particular activity, the FDA may designate one or more staff-support persons to accompany the
- 16 group or otherwise assist with any special arrangements it needs, such as the scheduling and
- 17 planning of group meals, local transportation, etc. When group arrangements are anticipated,
- 18 the FDA will notify each of its representatives as far in advance as possible that special
- 19 arrangements are being made.
- 20

21 **9. Reimbursement for attending specific FDA activities – Special Rules:**

22 All meetings held in conjunction with Florida National Dental Convention (FNDC) – The FDA president,

23 president-elect, and Committee on the FNDC members (13), are reimbursed for reasonable and

24 necessary travel expenses incurred in attending meetings or FDA activities held in conjunction with the

25 Florida National Dental Convention (including being provided with FNDC hotel sleeping room and tax

26 normally for a five-day period specified by the FDA (usually Tuesday through Friday evenings). The

27 exception is that, in addition to travel to and from the FNDC meeting and being provided a sleeping

28 room, the general and program chairpersons also are reimbursed for meal expenses that they

29 reasonably incur at the FNDC meeting. The student delegates to FDA House of Delegates and the FDA

30 17th District ADA trustee do receive some reimbursement for their travel to this meeting as enumerated

31 in the FDA budget). Unless specifically budgeted for additional nights at FNDC, members of the

32 Committee on the FNDC (including the general and program chairpersons) are limited to five room

33 nights each. Only the FDA president may be reimbursed for spouse-related travel expenses. All other

34 spouse or family travel expenses must be paid by the member. No expenses other than those

35 specifically included herein are to be reimbursed or included in the FDA master account at the FNDC

36 Meeting. Any unauthorized expense charged to the FDA's master account will be billed to the member

37 who is responsible for the charge. FDA representatives other than those specifically enumerated herein,

38 including FDA trustees and officers (except for the FDA president & FDA president-elect), related-

39 entities' directors (FDA Services, FLADPAC, DENTPAC, PDC and FDHF), FDA_delegates and alternate

40 delegates, ADA delegates and alternate delegates, council, subcouncil, and committee representatives

41 or other FDA members are not reimbursed for their attendance at any FNDC activity by the Florida

42 Dental Association (or its five related entities: FDA Services, Florida Dental Health Foundation,

43 FLADPAC, DENTPAC and Project: Dentists Care).

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1 Council, committee, subcouncil and task-group meetings – Given the high cost of holding traditional
2 face-to-face meetings, council, committee, subcouncil and task-group meetings should be held by
3 telephone conference call whenever possible unless the length or complexity of the agenda warrants a
4 face-to-face meeting as determined by the group's chairperson, in consultation with the assigned FDA
5 staff person, to assure that the meeting is budgeted. Conference-call meetings usually are far less
6 demanding on the meeting's participants because no travel time is involved. These conference calls are
7 scheduled in accordance with special procedures designed to give participants as much flexibility and
8 notice as possible. Whenever face-to-face council, committee, subcouncil or task-group meetings are
9 needed, such meetings are normally held during the council meeting series (in August, November and
10 April only), and normally start at 1 p.m. and end no later than 5 p.m. If an extremely long agenda is
11 contemplated, or a committee, subcouncil or task group needs to meet before a council meets, the
12 meeting can be scheduled to start no earlier than 10 a.m. on the Friday day of the council meeting
13 series (except at FNDC) so that participants can drive or fly in on the day of the meeting rather than
14 having to fly in the evening before and incur an overnight hotel stay. For these reasons, council,
15 committee, subcouncil and task-group members usually do not receive reimbursement for overnight
16 hotel room stays. All travel expenses of designated trustee liaisons or FDA President approved
17 consultants to councils, committees and subcouncils are paid by the FDA. If specifically budgeted,
18 councils, committees, subcouncils and task groups may hold meetings on days other than the council
19 meeting series (non-FNDC) – such as Governmental Action Committee before and during legislative
20 sessions, and full Committee on the FNDC planning meetings, Although all councils and many
21 subcouncils and committees as well as the ADA delegation hold an initial planning session each year at
22 the Florida National Dental Convention, no travel-expense reimbursement is provided to FDA
23 representatives who attend these meetings (except the FDA president, FDA president-elect, and
24 members of Committee on the FNDC – see "All meetings held in conjunction with FNDC" above). A
25 consultant's appointment to an FDA agency (from another non-dental tripartite association) must be
26 approved by the FDA president and the appointment cannot exceed the duration of the current FDA
27 fiscal year.

28
29 *Board of Trustees Meetings* – Members of the Board of Trustees, including alternate trustees, who are
30 not officers of the FDA are reimbursed by their respective component dental association for travel
31 expenses incurred in attending Board of Trustees meetings. With the exception of the FDA president,
32 FDA president-elect, and Committee on the FNDC members (as governed under "All meetings held in
33 conjunction with FNDC," no FDA trustee, alternate trustee or officer is reimbursed by the FDA for travel
34 expenses incurred in attending the Board of Trustees meeting held during the Florida National Dental
35 Convention (FNDC). At the August/September Board of Trustees' meeting each year, an orientation
36 session may be held for new trustees and alternate trustees only, which may necessitate lodging the
37 night before. All such lodging expenses are paid by the dental association that pays the remainder of
38 the trustee or alternate trustee's travel expenses. Travel expenses of FDA trustees to attend the annual
39 FDA Trustees Retreat and Strategic Planning Committee meetings are paid by the FDA. **Mandatory**
40 **travel expenses for Executive Cabinet members to attend the annual Dentist Day on the Hill and**
41 **FNDC events ARE NOT reimbursed by the FDA.**

42
43 *House of Delegates Meetings* – Members of the FDA House of Delegates, including alternate delegates,
44 are reimbursed for travel expenses by their respective component dental associations when designated
45 to attend the semiannual and annual sessions of the FDA House of Delegates, except that FDA officers,

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1 student delegates and council chairpersons (specifically requested to attend for a specific issue by the
2 FDA President) who attend are reimbursed by the FDA. Non-officer members of the FDA Board of
3 Trustees who attend FDA House of Delegates meetings are reimbursed by their respective component
4 dental associations. Before each House of Delegates meeting, an Officers Conference is held for all
5 affiliate, component, state-level dental association officers and other invitees. Usually, the Officers
6 Conference is scheduled to begin no earlier than 10 a.m., which allows travelers to arrive the morning of
7 the activity so that lodging for the night before will not be necessary. If lodging expenses for the night
8 before must be incurred because of FDA activities that are scheduled to begin earlier than 10 a.m., such
9 expenses will be paid by the dental association that pays the remainder of the representative's travel
10 expenses and in accordance with that entity's budget. With the exception of the president, president-
11 elect, student delegates (as enumerated in the FDA budget) and the Committee on the FNDC members
12 as governed under "All meetings held in conjunction with FNDC," no FDA delegate or FDA alternate
13 delegate is reimbursed by the FDA for travel expenses incurred in attending the House of Delegates
14 meeting held during the FNDC. The FDA member who is the 17th District ADA trustee is usually
15 reimbursed for two nights sleeping room and tax lodging and meals at the FNDC meeting. Other FDA
16 members (delegation to the ADA, officers or trustees, etc.) may be reimbursed for hosting meals for
17 VIPS attending the FNDC meeting such as for the ADA president.

18
19 *Executive Cabinet* – Travel expenses of FDA officers the annual FDA Trustees Retreat and Strategic
20 Planning Committee meetings and meetings held in conjunction with the council series meetings,
21 special council, subcouncil or committee meetings held at other times (such as the FNDC Committee
22 meetings), Board of Trustees or House of Delegates meetings, are paid by the FDA. **Mandatory travel**
23 **expenses for Executive Cabinet members to attend the annual Dentist Day on the Hill and FNDC**
24 **events ARE NOT reimbursed by the FDA. Only the FDA president and FDA president-elect are**
25 **reimbursed by the FDA via their specifically designated budget travel accounts for travel to**
26 **these two events.**

27
28 *Treasurer, Treasurer-elect (when applicable) and Editor's Travel* – Travel expenses for these officer
29 positions are specified in the annual FDA budget and typically include travel to the Board of Trustees
30 and House of Delegates meetings (non-FNDC) and specialized meetings, such as Council on Financial
31 Affairs or Council on Communications council series meetings, Editor's Conference and ADA meeting.
32 **Travel expenses for these officers to attend the annual Dentist Day on the Hill and FNDC events**
33 **ARE NOT reimbursed by the FDA.**

34
35 *ADA 17th District Caucus and ADA House of Delegates Meetings* – Delegates and alternate delegates
36 to the ADA House of Delegates are eligible to receive travel-expense reimbursement for the number of
37 days specified in the FDA's annual budget for delegate and alternate-delegate attendance at the ADA
38 17th District Caucus meeting and ADA House of Delegates annual session. If a president/president-
39 elect's conference meeting, budget meeting or other special meeting is planned before the start of the
40 ADA 17th District Caucus Meeting, the FDA president, FDA president-elect, executive director and
41 another representative designated by the delegation chairperson, in accordance with the recognized
42 protocol of the Florida Delegation to the ADA, are reimbursed for arriving up to one day earlier than
43 other members of the Florida delegation, provided such additional expenses are included in the FDA's
44 budget. No travel reimbursement is available for delegation meetings held in conjunction with FNDC.

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1 *FDA Services Inc. Board of Directors and Shareholders Meetings* – FDA members who serve as
2 directors to the FDA Services board or any internal committees are reimbursed for their travel expenses
3 in accordance with FDA travel-reimbursement policies and procedures. All meetings of these bodies are
4 eligible for reimbursement, except those held in conjunction with FNDC. The exception is that the FDA
5 Services president has a specific budget expense account that can be used for travel on behalf of FDA
6 Services, including travel to the annual Florida National Dental Convention.

7
8 *Meetings of Florida Dental Health Foundation (FDHF)* – FDA members who serve as directors, officers,
9 or any internal committees to the Florida Dental Health Foundation are not reimbursed for their travel
10 expenses in accordance to specific Florida Dental Health Foundation Board approved policies. FDA
11 members who attend these meetings are responsible for their own travel expenses (do not receive
12 travel reimbursement) as a tax-deductible (in-kind) contribution to the Florida Dental Health Foundation.
13 The Florida Dental Health Foundation does provide a \$500 annual travel allowance to the president of
14 the FDHF and to FDA members who travel as FDHF Board approved official representatives to specific
15 conferences.

16
17 *Meetings of FDA Affiliated Entities* – FDA members who serve as directors of FDA Services, FLADPAC,
18 DENTPAC, the Florida Dental Health Foundation, Project: Dentists Care, or any internal committees of
19 these entities, are reimbursed travel expenses in accordance with FDA travel-reimbursement policies
20 and procedures. All meetings, except those held in conjunction with FNDC, offer travel-expense
21 reimbursement to such FDA representatives. The major exception to this pertains to Florida Dental
22 Health Foundation meetings – see “Meetings of Florida Dental Health Foundation” above).

23
24 **Travel Expense Reimbursement Process:**

25 To receive reimbursement, FDA representatives must complete an official travel-reimbursement form
26 and return it to the FDA office. FDA representatives must attach copies of vouchers and receipts
27 expenses actually incurred to the form, except for mileage reimbursement, gratuities and minor travel
28 expenses less than \$25 per trip (including tolls, parking and taxi-shuttle services). Travel-expense
29 reimbursement requests must be submitted before the close of each fiscal year, which occurs on June
30 30.

31
32 FDA representatives can designate on the official travel-reimbursement form that their allowed travel
33 reimbursement payment be remitted instead as a contribution (with notification of the representatives’
34 name and address) to the Florida Dental Health Foundation. If designated to the Florida Dental Health
35 Foundation, the FDA member will receive a thank you letter from the Foundation that will allow them to
36 deduct this contribution as a tax-deductible charitable contribution.

37
38 **Current Travel Expense Reimbursement Maximum Limits:**

39 *In-state daily travel limits:*

40 **General Expenses** (meals, gratuities, telephone other): actual, up to \$45 per day

41 **Lodging:** group rate when possible, or single-room rate

42 **Travel:** coach airfare or equivalent, or mileage paid at IRS business-travel limit

43 **Portal** (parking, taxi, tolls): actual, up to \$60 per trip, and if this sum is exceeded by the FDA member
44 representative, that a receipt is required

45 **Registration fees:** actual

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Out-of-state daily travel limits:

General Expenses (meals, gratuities, telephone other): actual, up to \$75 per day

Lodging: group rate when possible, or single-room rate

Travel: coach airfare or equivalent, or mileage paid at IRS business-travel limit

Portal (parking, taxi, tolls): actual, up to \$60 per trip, and if this sum is exceeded by the FDA member representative, that a receipt is required

Registration fees: actual (including the ADA Delegation registration fee)

1. The term "FDA Representative" means any member, staff or other individual, including spouse or guest, who has been duly recognized, either by election, appointment or other designation as appropriate, by the FDA's Executive Cabinet, Board of Trustees and/or House of Delegates to serve as the organization's official representative or special liaison to one or more internal agencies of the FDA or outside organizations, including but not limited to affiliated or associated organizations of the FDA such as FDA Services, the Florida Dental Health Foundation, Project: Dentists Care, -FLADPAC, and DENTPAC.
2. The term "FDA activity" means any activity, event, function or meeting in which one or more FDA members or staff are officially designated in advance to participate through formal action of the Executive Cabinet, Board of Trustees and/or House of Delegates whether the activity is separately identified or collectively grouped with other activities in the FDA's annual budget or specially funded through separate action of these bodies.
3. As used herein, the term "officer" or "officers" refers to the positions of President, President-elect, First vice president, Second vice president, Secretary, Treasurer, Editor, and Executive Director.

DISTRIBUTION OF THE FDA TRAVEL REIMBURSEMENT GUIDELINES: The FDA Travel Reimbursement Guidelines will be posted on the FDA website (including the travel reimbursement form so that members can print this form) and distributed to association agencies at their June organizational meetings held at FNDC.

The Fiscal Year 2006-2007 FDA Operating, FDA Services and Florida Dental Health Foundation recommended budgets are already based on the above recommended Travel Reimbursement Guidelines document amendments. The budgets are based on projected travel expenses to be utilized as an average of all attendees at a meeting and not the maximum allowed for any one attendee.

FDA TRAVEL REIMBURSEMENT GUIDELINES RESOLUTIONS
FOR THE CURRENT DOCUMENT (Last Amended 12/2/2006 by Board of Trustees):

Date Effective: 12/2/2005 FDA Travel Reimbursement Guidelines Resolution:
Resolution: 2006B-033
Date Adopted: 12/2/2006

(Resolution #2005B-033) [Amended to bring the Travel Reimbursement Guidelines document in compliance with the IRS non-profit business travel guidelines, specifically the importance of board members and other travel representatives providing written travel receipts as being mandatory (with the exceptions noted such as mileage reimbursement and gratuities, etc) when requesting travel reimbursement for authorized business travel. This resolution also clarifies that the FDA does not reimburse via a daily general per diem.

Date Effective: 7/1/2005 FDA Travel Reimbursement Guidelines Resolution:
Resolution: 2005B-038
Date Adopted: 12/3/2005
Date Effective: 7/1/2005 (retroactive to the beginning of Fiscal Year 2005-2006)

(Resolution #2005B-038) [Amended to bring the Travel Reimbursement Guidelines document in line with the governance changes approved at the July 2005 FDA House of Delegates meeting (and other amendments approved by leadership in the last few years) and the governance changes included in the Fiscal Year 2005-2006 approved FDA Operating Fund Budget].

2002B-038 Whereas, the FDA House of Delegates last approved the "FDA Travel Reimbursement Guidelines" at its' June 2003 meeting and the Council on Financial Affairs reviewed these guidelines at its' November 2005 meeting; and

Whereas, current "FDA Travel Reimbursement Guidelines" do not incorporate several budgeted travel policies, procedures and terminology and the governance changes approved by the FDA House of Delegates over the last year such as:

- Creation of the August, November and April council meeting series held approximately one month (instead of one day) before Board of Trustees meetings;
- Creation of subcouncils;
- Board of Trustees approval of travel reimbursements for the entire Committee on the FNDC to attend the annual FNDC meeting (mileage or airfare);
- Separate FDA 17th District Caucus meeting instead of attending a regional Southern District Caucus meeting;
- New procedure about the appointment of a consultant from a non-dental tripartite association to serve on FDA association agencies;

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- Partial travel reimbursement of the FDA 17th District ADA trustee (hotel lodging and meals) and the student delegates' travel to the FNDC House of Delegates meeting as incorporated into the approved budget document over the last several years;

[Procedure] RESOLVED, that, the Travel Reimbursement Guidelines (procedures section) is amended including the above resolving clauses. And, be it further

[Procedure] RESOLVED, that the amended Travel Reimbursement Guidelines be approved and utilized by the other FDA affiliated entities of FDA Services, Florida Dental Health Foundation, Project: Dentists Care, Florida Dental Political Action Committee and Dentists Political Action Committee.

FDA Travel Reimbursement Guidelines Resolution:

Resolution: 2002H-224rc/a
Date Adopted: 6/12/2003
Effective Date: 7/1/2003

(Resolution #2002H-224) [Amended to increase out-of-state maximum general travel expenses up to \$75 a day, in-state maximum general travel expenses to \$45 a day, and portal-to-portal reimbursement be increased to \$60 maximum for in-state travel as well as out-of-state travel, and if this sum is exceeded by the FDA member representative, that a receipt is continued to be required. Also amended to allow a FDA member to designate that their allowed travel reimbursement instead be contributed by the FDA to the Florida Dental Health Foundation as a charitable tax deduction for the member].

Travel Reimbursement Guidelines Resolution:

Resolution: 96B-003
Date Amended: 12/7/1996
Effective Date: 12/7/1986

(Resolution #96B-003) [Amended to increase out-of-state maximum general travel expenses up to \$60 a day and portal-to-portal reimbursement be increased to \$40 for in-state travel as well as out-of-state travel, and if this sum is exceeded by the FDA member representative, that a receipt is required].

96B-003 Resolved, that a summary of FDA travel reimbursement policies and an FDA travel reimbursement form be provided to members who participate at FDA agency meetings at the time the meeting notice is sent to the member; and, be it further,

Resolved, that the FDA's travel reimbursement policies apply to those officially designated representatives of the association who attend budgeted meetings, conferences, workshops, seminars, legislative, political and other functions specifically recognized by the FDA.

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