

10. REIMBURSEMENT

The program reimburses volunteers for reasonable and necessary out-of-pocket expenses related to tax assistance, training, and administrative activities. Program funds are not intended to reimburse volunteers for the total cost of their participation, but to ensure that volunteers are not excluded for personal affordability reasons. If an expense is *not explicitly* authorized in this section, it is not allowed.

Volunteers should request reimbursement using the Volunteer Portal reimbursement system. Instructions are available in the OSHC > Operational Procedures Volunteer Portal > Reimbursement section. **Use the Portal to submit all expenses after December 31, 2016.**

10.1 General:

10.1.1 Eligibility

A volunteer must work as a Coordinator, Counselor, Facilitator, in an assigned capacity for a minimum of 40 hours during the tax season, in addition to any necessary training, to be eligible for expense reimbursement. Volunteers who attend training but do not serve the required 40 hours may not claim reimbursement for training or other activities. Exceptions to this policy must be approved by the State Coordinator.

Once a volunteer has selected the flat rate or itemized expense reimbursement the selection **can only be changed by securing pre-approval from the supervisor during the fiscal year (October 1 through September 30).**

10.1.2 Non-Leaders

Non-leaders for the purpose of reimbursement hold titles of ERO, Shift Coordinator, Counselor, Client Facilitator, and Support Facilitator. **Non-leaders are not eligible for reimbursement for any expense other than mileage/transportation expenses for training or providing tax return preparation assistance to taxpayers.**

They may either decline reimbursement, or request a flat rate reimbursement (\$35), or request to be reimbursed for itemized mileage/transportation to attend training and to provide assistance to taxpayers.

10.1.3 Leaders (All Other Titled Positions)

They may either decline reimbursement, or request a flat rate reimbursement (\$50) to cover all allowed expenses, or request to be reimbursed for itemized mileage and other authorized expenses.

10.1.4 Submission and Approval Levels for Reimbursement Requests

A supervisor's approval is required for payment of all expense reimbursement requests. By approving a reimbursement request (or Flat Rate Form) the supervisor is certifying that the expenses claimed are appropriate and authorized for reimbursement.

10.1.5 Allowable and Unallowable Expenses

All expenses must be categorized with an appropriate expense code, described below, on the expense statement. All expenses, except for mileage/transportation, require itemized receipts. Parking, tolls, public transportation, etc. require receipts. The National Office may waive these requirements in rare cases. The "*" shown below indicates an itemized notation signed by the volunteer will be accepted as a receipt for these items.

10.2 Mileage/Transportation Expense (Various Expense Codes)

10.2.1 Transportation expense includes mileage up to the current mileage rate, parking and tolls *or* fares for bus, streetcar, subway, etc., provided the alternatives do not exceed equivalent mileage. *No other automobile expenses of any kind are reimbursable.* Transportation charges for after-season tax assistance are not permitted as I-mileage but may be reimbursed as B-Coordinating **(or through the pre-approval process for Counselors)**. (See Section 10.6).

10.2.2 Transportation claims must show the exact date, purpose, location, and roundtrip mileage.

10.2.3 Transportation expenses may not be claimed by multiple volunteers in a carpool traveling to the same location. Carpooling is strongly encouraged whenever practical to reduce program costs.

10.3 Expense Code I: Counseling Activities

This code applies to transportation only for tax assistance from January 1 until the fifth day following the last day to file for both leaders and non-leaders.

10.3.1 State Coordinators must establish a dollar limit (mileage cap) for the entire season for the individual counseling transportation expenses (Activity Code "I") each year. This limit is subject to the concurrence of the Regional Coordinator and must be provided to the National Office by the SC or RC **upon request** each year. "I" mileage expenses of both leaders and non-leaders that are expected to exceed this limit must be approved by the SC both in advance and at the time reimbursement is claimed.

10.3.2 Reimbursement for tax assistance visits for a home/shut-in visit are subject to three limitations. See Section 7.6 for more information on home/shut-in visits.

10.3.2.1 The taxpayer must be 60 or older,

10.3.2.2 Federal tax assistance must be provided, and

10.3.2.3 Mileage reimbursement is limited to 30 miles roundtrip.

10.3.3 In those cases where overnight stays connected with providing tax assistance are necessary, the State Coordinators must approve them in advance and approve the expense statement for any meals and lodging for both leaders and non-leaders.

10.3.4 All "I" expenses must be associated with the site at which the tax assistance was provided when entered into the Volunteer Portal Reimbursement application.

10.3.5 Code extended services as "I" through the pre-approval process for after season extended service.

10.3.6 All 'I' mileage/ transportation expenses submitted via the Volunteer Portal must be approved by June 30.

10.4 Expense Code A: Phone Copy Postage (not including expenses directly related to e-filing)

Allowable	Not allowable
Copies; those made on personally owned equipment are limited to 5 cents per copy.*	Postage or supplies to mail tax returns or for mailings to IRS or States
Telephone/fax charges are limited to 5 cents per minute.*	Excess (plan overage) cell phone use charges
Calling cards for NLT and SMT members in lieu of itemized telephone charges are limited to 5 cents per minute.*	Postal box rental

10.5 Expense Code S: Volunteer Computer Printer Purchases (E-Filing Supplies): Bulk purchases in reasonable quantities at discounted prices are encouraged.

Allowable	Not allowable
Small/inexpensive expendable items needed for e-filing (including routers, range extenders, power strips and cables) (see Expense Code 'R')).	Non-expendable equipment of any kind: computers, printers, projectors, shredders, carts, shelving, briefcases, calculators, etc. Consider using <i>Donated Funds</i>.
Printer cartridges, other than inkjet, not available from the National consumables contract	Printer cartridges and projector bulbs available from the National consumables contract; Inkjet printer cartridges; mice.
	Any software
Paper	Internet access or transmission costs.
Copying, postage, telephone/fax charges related directly to e-filing*	Hot spots for areas served by Verizon are provided by National. Expenses related to hot spots from Verizon (the national vendor) or another carrier, unless specifically pre-approved by the SC
	Equipment storage

10.6 Expense Code B: Coordinating (Transportation):

This code applies only to transportation of leaders for site selection, set-up, management, supervisory visits, equipment movement, training class visits, post-season taxpayer service, etc. **Leader Mileage for "Extended Service" as defined in Section 4.4.2 is also coded as B.**

10.7 Meeting Expenses:

Within an RC-defined State budget, State Meetings (M), District Meetings (K), and Instructor Workshops (W), require SC approval in advance. All overnight stays require RC approval in advance.

10.7.1 Non-leader Meeting Expenses

(For leader meetings expenses see table in Section 10.7.2).

Meeting Code	Who?	What?	Reimbursable ?	Exceptions?	Comments
T-Volunteer Training	COU, CF, SF	For certification and policy training	Mileage/transportation only	Refreshment allowance \$1.50 per volunteer per season. See comments.	Refreshment allowance must be claimed by Instructor, Training Coordinator, DC, TRS or SC; and include #of persons trained on an expense statement.
None	Any volunteers	Celebration/Recognition /other	No	None, not reimbursable	These activities may be combined with other activities at an authorized meeting.

10.7.2 Leader Meeting Expenses:

Meeting Code	Who?	What?	Reimbursable?	Exceptions?	Comments
<i>T- Volunteer Training</i>	All leaders	For certification and policy training	Mileage/transportation only	Refreshment allowance	See table 10.7.1
<i>K- District Meetings</i>	DCs meeting with LCs (may include DMT)	Debrief, planning	Mileage/transportation only		Consider conference calls
<i>M- State Meetings</i>	RC meeting with SC and SMT or SC meeting with SMT, DCs, and others	Debrief, planning	Yes with RC and National Office approval		For an individual state. Consider conference calls.
<i>N- Regional Meetings</i>	RCs meeting with SCs and National Office	Debrief, planning	Yes, with invitation		Consider conference calls or webinar to supplement
<i>L- National Meetings</i>	Summer SMT Training or NLT meetings	Training, debrief, planning	Yes, with invitation		Consider conference calls or webinar to supplement
<i>W- Instructor Workshops</i>	Instructors, TRC, DC - Limited to Instructors who will actually teach tax training classes	Planning, training	Yes, with invitation (See Section 2.1.3.)		Must be led by the TRS. Lodging expenses must be approved by the SC.
<i>E, F, G National Committee Meetings</i>	National Committee members	Planning, training	Yes		E- NTTC, G- NTC

10.7.3 Meals Groups of volunteers eating a meal authorized for reimbursement may pay separately and file individually for reimbursement for the cost of the meal. If the meal costs for more than one volunteer are bundled onto one check and paid by one individual then the following apply:

10.7.3.1 The individual with the highest AARP Foundation Tax-Aide title must pay for the meals and request reimbursement.

10.7.3.2 The individual paying for a meal for more than one person must include the names of the individuals and their positions with the request for reimbursement.

10.7.3.3 Meals included as a part of a meeting and group billed should be paid by the meeting organizer or may be billed to the National Office if provisions are made in advance.

10.7.3.4 Spouse expenses of any kind are not allowable. However, spouses who are also program volunteers may be reimbursed based on their own position, activities, and expenses.

10.7.4 Airline Travel: AARP's travel vendor (Currently Travel Incorporated 1-800-952-1950) is contracted to secure air travel quotes. Any exceptions to making travel arrangements through the vendor must be requested by contacting the National Office via a 'Submit a Request' from the OSHC.

If air transportation is authorized, ground transportation may be used, but reimbursement may not exceed that of the equivalent air transportation. Supporting documentation regarding the cost of air travel must be included with the mileage expense statement. Documentation can be obtained from the AARP travel vendor.

10.7.5 Lodging: Some hotel/meeting room costs may be necessary for state training meetings. See section 11 for guidelines.

10.7.6 Purchase Orders and Meeting Requests

State meetings and Instructor Workshops whose anticipated expenses at a hotel or similar venue are expected to exceed \$**2,000** **MUST** arrange for direct billing to the National Office. This will ensure that

appropriate language is incorporated into the contracts to provide adequate insurance to protect the AARP Foundation from additional liability. The specific language needed for indemnification and force majeure is available in Section 11.11 or from the National Office. 'Submit a Request' via the OSHC with questions.

10.8 Expense Code P: Publicity

Allowable	Not allowable
Booths at senior fairs or similar events, not to exceed \$25.	Paid advertising

10.9 Expense Code R: Computer Repair and Maintenance:

All computer and printer repairs must be processed through GraceWorkz (hereafter referred to as the vendor). Equipment not repaired or upgraded through the vendor requires National Office approval to be classified an R expense.

Allowable	Not allowable
Projector repairs/upgrades; only with National Office pre-approval	Any other repairs or replacements to equipment covered by contract with the vendor.
<div>Main computer battery or power adapter over \$60 require SC pre-approval and written authorization</div>	

10.10 Expense Code Z: Other Supplies than Instructor or E-filing

Allowable	Not allowable
Expendables: paper clips, staples, rubber bands, file folders, marking pens, highlighters etc.	Non-expendable items: staplers, staple removers, pencil sharpeners, calculators, etc.

10.11 Other Expenses NOT ALLOWABLE for Reimbursement:

10.11.1 Alcoholic beverages. If consumed, separate receipts are recommended to avoid the necessary adjustments for taxes and tips to receipts for food consumed at the same time/place.

10.11.2 Entertainment, in room movies, flowers, greeting cards, or personal phone calls

10.11.3 Personal stationery or business cards

10.11.4 Rental of equipment, including projectors and DVD players unless required by a meeting venue and authorized by a National Office contract

10.11.5 Secretarial or other services

10.11.6 Site expenses, including rent, heat, light, power, telephone, internet access, custodian services, contributions, or appreciation gifts

10.11.7 Training materials, including books and reference publications other than those provided by the program

10.11.8 Although non-federal tax preparation services may be provided to individual taxpayers, expenses incurred in sole support of these services are not reimbursable under the IRS grant.

10.11.9 Interpreter services except, and only as a last resort, for ASL in compliance with the Americans with Disabilities Act (National Office approval is required in advance of contracting for paid ASL service)
Also see Section 7.11

10.12 Reimbursement Submission Schedule:

Leaders incurring expenses other than tax assistance are encouraged to submit expense statements on a quarterly basis (by 3/31, 6/30, 9/30, 12/31). An expense statement for April-June may include tax assistance expenses, but must be submitted by June 30. Expense statements for expenses incurred by September 30, the end of the AARP Foundation Tax-Aide grant year, *must* be submitted by

October 5. Expenses incurred October through December, should be submitted as soon as possible but no later than January 5.

Under *no* circumstance will expenses for any given grant year be considered for reimbursement after October 5 of that grant year.