



# NMEAF and NMSLGC Travel Reimbursement Procedures

*Due to the enabling legislation and bylaws of both NMEAF and NMSLGC, the board of directors for each corporation has adopted specific travel policies and procedures for that corporation. These revised policies and procedures became effective January 21, 2014 and are approved by both boards annually.*

These procedures provide guidelines for the reimbursement of reasonable costs incurred by members of the NMEAF and NMSLGC board of directors, as well as its officers and employees. Each expense report submitted must contain appropriate original supporting receipts and documentation (where required to demonstrate expenses incurred and claimed).

Generally, to be eligible for travel reimbursement other than mileage (except as set forth later in this paragraph), the board member, officer, or employee must be traveling to perform NMEAF or NMSLGC business. All travelers seeking reimbursement of travel costs should submit a completed expense report at the end of the month in which the travel occurred.

## I. Definitions

- A. “board or committee meeting” means the formal convening, either in person or by telephone or other virtual electronic means, of NMEAF or NMSLGC board members who comprise a board, advisory board, committee or advisory committee even if no further business can take place because of the lack of a quorum.
- B. “employee” means any person who is in the employ of NMEAF or NMSLGC.
- C. “in-state” means within the exterior boundaries of the State of New Mexico.
- D. “incidental travel expenses” are defined as tips and fees paid to hotel staff, porters, and baggage handlers. The per-diem allowance for incidental travel expenses only is \$5 per day regardless of place of travel. Receipts are not required for reimbursement. If the IRS allowance for per-diem meals and incidental expenses is used, the incidental expense only reimbursement is not allowed.
- E. “meeting day” means any calendar day on which a scheduled or unscheduled board or committee meeting is held. Any additional days spent traveling to and from such meeting shall be construed as a “travel day” (see below).



- F. “officer” means the president or vice-presidents of NMEAF or NMSLGC, as confirmed by the board of directors.
- G. “out-of-state” means beyond the exterior boundaries of the State of New Mexico.
- H. “per-diem meals and incidental expenses” means the daily allowance for meal and gratuity reimbursement for travel. Receipts are not required for meal and incidental expense reimbursement. If a company- issued purchase card and the employees’ own funds are used for meal expenses during a day of travel, the employee can only be reimbursed the per diem amount less any amounts paid with the purchase card. In lieu of itemized receipts for per diem meal expenses, documentation should be included with the reimbursement request supporting the days and times that are being requested in the reimbursement request and also the business purpose of the travel. If possible, this documentation should include a receipt for hotel purchase or flight itinerary for the trip.
- I. “travel” for NMEAF and NMSLGC officers and employees means being on business related to NMEAF or NMSLGC away from the NMEAF or NMSLGC offices, located in Albuquerque, New Mexico; or, for NMEAF or NMSLGC board members, “travel” means being away from the board member’s home or office, wherever that is located; or for NMSLGC board members only, “travel” also means attending a board or committee meeting by telephone, Zoom or other virtual electronic meeting platform.
- J. “travel day” means a calendar day, or portion thereof, spent in travel for NMEAF or NMSLGC. A “travel day” which:
- (a) exceeds 12 hours in duration automatically qualifies for the full applicable meal reimbursement;
  - (b) does not exceed 12 hours in duration but ends after 5:00 p.m. qualifies for the full applicable meal reimbursement;
  - (c) does not exceed 12 hours in duration but ends before 5:00 p.m. qualifies for one-half the applicable meal reimbursement.
- K. “travel expenses” include:
- 1. airline tickets whether purchased by the traveler, by NMEAF or NMSLGC (receipts required). Reimbursement for this item shall not exceed the standard coach class air fare quoted by the airline of choice at the time the ticket is purchased;



2. parking fees (receipts required);
3. public transportation fares at the destination of the traveler (receipts required);
4. rental car expense (receipts required);
5. taxi or limousine fares at the destination of the traveler (receipts required);
6. telephone charges for business-related calls and for one personal call (of a reasonable length) per day;

L. "trip" means the total time spent by the traveler away from the NMEAF or NMSLGC office on NMEAF or NMSLGC business. The "total time" shall begin at the approximate time the traveler leaves home or office to begin the travel, and shall end at the approximate time the traveler returns to home or office at the conclusion of the travel.

## II. NMEAF Officers and Employees

A. Travel: Officers and employees of NMEAF or NMSLGC are entitled to receive reimbursement for travel as follows:

1. High-Cost Locality: actual cost of lodging (receipts required) plus the allowed for high-cost localities per-diem meal and incidental expenses reimbursement by the Internal Revenue Service.
2. Other Locality: actual cost of lodging (receipts required) plus the allowed for other localities per-diem meal and incidental expenses reimbursement by the Internal Revenue Service.

*Note that the rates for travel within the continental United States (CONUS) are published by the General Services Administration (GSA) and can be found via the interactive per-diem section of [www.gsa.gov](http://www.gsa.gov). Rates outside the continental United States, including Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands and the other possessions of the United States, are established by the Secretary of Defense (non-foreign) at [www.defensetravel.dod.mil](http://www.defensetravel.dod.mil) and the Secretary of State (foreign) at [www.state.gov](http://www.state.gov). Last updated by IRS Revenue Procedures 19-48 and 55.*

B. Mileage: Officers and employees of NMEAF or NMSLGC are encouraged to use company-provided vehicles (the car provided to the president is not included in this definition) for all NMEAF business travel except for travel to and from the local airport. NMEAF or NMSLGC officers and employees are expected to use a means of conveyance for travel to and from the local airport, which will not result in a company-provided vehicle being left at the airport.



An officer's written approval for any deviation from the procedures regarding use of company-provided vehicles set forth above should be obtained; such written approval must be attached to any request for mileage reimbursement or rental car reimbursement. Subject to these rules, mileage reimbursement for use of a privately owned conveyance shall be:

1. Car, truck, etc. - a rate equal to the Internal Revenue Service standard mileage rate most recently published.
2. Private (non-scheduled) airplane - \$0.88 per mile

Mileage shall be computed as the shortest distance between travel destinations, according to published maps.

### III. NMEAF and NMSLGC Board of Directors

A Travel or board meeting attendance: NMEAF and NMSLGC board members are entitled to receive reimbursement for travel or attendance at board meetings as follows:

1. In-state:

(a) \$95.00 per meeting day for attending any board or committee meeting;

or

(b) actual cost of lodging (receipts required), plus up to \$30.00 per travel day for meals, plus incidental travel expenses.

2. Out-of-state:

(a) \$115.00 per meeting day for attending any board or committee meeting;

or

(b) Actual cost of lodging (receipts required), plus up to \$45.00 per travel day for meals, plus incidental travel expenses.

B Mileage: NMEAF or NMSLGC board members are entitled to receive reimbursement for mileage for use of privately-owned conveyance as follows:



- 1) Car, truck, etc. - a rate equal to the Internal Revenue Service standard mileage rate most recently published.
- 2) Private (non-scheduled) airplane - \$0.88 per mile

Mileage shall be computed as the shortest distance between points of travel, according to published maps.