

Payee Name		
Street		
City		
State	Zip Code	
E-Mail		
Phone		
Division		



306 Townsend St., Lansing MI 48933-2012, (800) 968-1442

Staff Expense Reimbursement Form

Staple receipts to back of form as required. For electronic transmittal, scan and PDF receipts and send with form by e-mail. Policies and procedures on reverse side.

Please provide account no.	Amount
Amount Total	

Date	Description & Purpose (Note start and end point for mileage)	Mileage			Lodging/Other Travel	Meals (Self + attach list of guests)	Miscellaneous (i.e. copying, phone, etc.)	Total
		Rate	Mileage	Reimbursement				

I certify that the reported expense was actually incurred while performing my duties for the State Bar of Michigan as

Date	Title	Signature

Date	Title	Approved by (Signature)

GrandTotal

STATE BAR OF MICHIGAN

Staff Expense Reimbursement Policies and Procedures (July 2021)

1. Requests for reimbursement of individual expenses should be submitted as soon as practical after being incurred, but not to exceed 45 days. However, at the end of the fiscal year, any remaining expense reimbursement requests for the fiscal year just ended must be submitted by the 3rd workday in October. The State Bar reserves the right to deny a reimbursement request that is untimely or where the State Bar's ability to verify an expense has been compromised due to any delay. Expense reimbursement instructions are found on the State Bar of Michigan website at: <http://www.michbar.org/programs/forms>.
2. All expenses must be itemized. Each reimbursed expense must be clearly described and the business purpose indicated.
3. Reimbursement in all instances is limited to reasonable and necessary expenses for business purposes.
4. Detailed receipts are recommended for all expenses but required for expenses over \$25.
5. An itemized receipt is required before reimbursement will be made for any meal. The reimbursement request must identify whether the meal is a breakfast, lunch or dinner. If the receipt covers more than one person, the reimbursement request must identify the names of all those in attendance for whom reimbursement is claimed, and the business purpose of the meal. If the receipt includes charges for guests for whom reimbursement is not claimed, the guests need not be identified by name, but their presence and number should be noted. Reimbursed meals while traveling (except group meals) are taxable if no overnight stay is required.

The presumptive limits on meal reimbursement are the per diem amounts published on the State of Michigan Department of Technology, Management and Budget's website [DTMB - Travel \(michigan.gov\)](http://www.dtmdb.com) referencing Travel Rates and Select Cities for the current fiscal year. This policy applies to each individual meal - breakfast, lunch and/or dinner. Meal reimbursements exceeding the per diem amounts due to special circumstances must be approved by the executive director, whenever possible in advance of the expenditure. Reimbursement for meals exceeding the presumptive limits without an acceptable explanation of special circumstances will be limited to the published per diem amount. The presumptive limit on meal reimbursement applies to any meal expense (individual or group) reimbursed under this policy, but does not apply to meals for group meetings and seminars invoiced directly to the SBM.
6. Vehicle Use: The State Bar reimburses employees for business use of their personal vehicles with prior managerial approval. Employees submitting mileage reimbursement must possess a valid driver's license and maintain appropriate insurance coverage on their vehicles. Employees and their authorized passengers, if any, must wear seat belts while traveling on business. Employees are responsible for any driving infractions or the payment of any fines, including parking fines incurred while on State Bar business.

Employees are not permitted, under any circumstances, to operate a vehicle when any impairment causes the employee to be unable to drive safely. Employees claiming reimbursement of any auto-related expenses must maintain logs and/or records to substantiate the business usage. Mileage reimbursement will be based on the IRS-approved mileage rate. For any trip that begins at the employee's home and ends at an off-site work destination, or begins at the off-site work destination and ends at the employee's home, the employee will be reimbursed for the lesser of the mileage between the employee's home and the off-site work destination and the mileage between the State Bar and the off-site work destination. For any business travel that begins and ends at the State Bar, mileage will be calculated based upon the actual miles traveled.
7. Receipts for lodging expenses must be supported by a copy of the itemized bill showing the per-night charge, meal expenses, and all other charges, not simply a credit card receipt, for the total paid. Barring special circumstances such as the need for handicap accessibility accommodations, the reimbursement will be limited to the least expensive available standard room conference hotel rate.
8. Expenses for alcohol submitted for reimbursement will not be reimbursed under any circumstances.
9. Airline tickets should be purchased as far in advance as possible to take advantage of any cost saving plans available.
 - A. Tickets should be at the best rate available for as direct a path as possible. The use of travel websites such as Travelocity, Priceline and Hotwire are recommended to identify the most economical airfare alternatives.
 - B. Reimbursement of airfare will be limited to the cost of coach class tickets available for the trip at the time the tickets are purchased. The additional cost of business class or first class airfare will not be reimbursed.
 - C. Increased costs incurred due to side trips for the private benefit of the individual will be deducted.
 - D. A copy of the ticket receipt showing the itinerary must be attached to the reimbursement request.
10. Reimbursement for car, bus, or train will not exceed reimbursable air fare if airline service to the location is available.
11. Outside speakers must be advised in advance of the need for receipts and the above requirements.
12. Bills for copying done by an outside provider should include the number of copies made, the cost per page, and general purpose (committee or section meeting notice, seminar materials, etc.).
13. The State Bar of Michigan is exempt from sales tax. Suppliers of goods and services should be advised that the State Bar of Michigan is the purchaser and that tax should not be charged.
14. Refunds from professional organizations (Example: ABA/ NABE) for registration fees and travel must be made payable to the State Bar of Michigan and sent to the attention of the Finance Department. If the State Bar of Michigan is paying your expenses or reimbursing you for a conference and you are aware you will receive a refund, please notify the finance department staff at the time you submit your request for payment.
15. Additional office expenses incurred due to necessary work from home as mandated by the State Bar may be approved by employee's manager. The business purpose and supporting documentation is required.
16. Staff expenses are approved by the executive director or appropriate director, or manager as authorized.
17. Approval of the executive director's expenses shall be by the treasurer, unless referred by the treasurer to the Executive Committee for approval.
18. Conferences, seminars, educational programs and related expenses: in-state programs must be approved in advance by the manager, director, and director of human resources. Out-of-state programs must also be approved in advance by the executive director.
19. Professional association memberships, dues, licensing fees, and certifications: reimbursement of dues for professional association memberships, licenses, and certifications may be authorized with approval by the director and the Executive Director.
20. An employee may obtain an advance on anticipated expenses for a business trip with management approval. Expense advances must be accounted for and the advance cleared immediately after the trip.
21. All gift cards and gift certificates are taxable income to employee regardless of the amount. Tangible gifts other than recognition items (e.g. plaques, gavels, etc.) are considered taxable if value is greater than \$100.
22. Expenses related to bereavement and condolences for the loss of volunteer leaders and their family members, and for the loss of family members of staff, are not reimbursable.