

Illinois REALTORS<sup>®</sup>

Officer Travel Policy &  
Expense Reimbursement Guidelines

Effective 01/01/2025



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## **SCOPE**

Officers shall be covered by these policies and procedures as they relate to Illinois REALTORS® (“the Association”) travel and/or expense reimbursement.

If these procedures are in conflict with any valid contractual provisions, the contractual provisions shall prevail.

Association expense reimbursement policies must meet the requirements of the Internal Revenue Service to protect both the Association and participating individuals from violation of tax regulations. Many of our policies and guidelines will assist in compliance with IRS business travel reimbursement regulations.

## **BASIC PRINCIPLES AND RESPONSIBILITIES**

- A. All travel shall be arranged to serve the best interests of the Association.
- B. Each Officer is required to keep adequate documentation of each travel period, sufficient to justify his or her request for reimbursement. The Officer should keep a copy of his or her documentation for at least three years to substantiate any travel period.
- C. Each Officer, upon completion of any travel period (generally, one month), shall request reimbursement by means of a “travel expense report” in accordance with the provisions of these regulations. A request for reimbursement can be made more often than monthly.

## **AIR TRAVEL**

### Standard Domestic Flights

When flying within the Continental United States, Alaska, Hawaii, the U.S. territories, Canada, Mexico, and the Caribbean, Officer and one companion may receive full reimbursement for either 1) standard coach/economy class or 2) Economy Plus or an equivalent economy option that provides extra leg room. When the duration of a domestic flight exceeds three hours, international air travel rules may be applied.

### International & Extended Domestic Flights

When flying internationally, except to destinations listed above, or when the duration of a domestic flight is greater than three hours, Officer and one companion may receive full reimbursement for airfare upgraded to the class above coach/economy class. On flights with a two class configuration, upgrading to the top class is acceptable. On flights with a three class configuration, upgrading to the middle class is acceptable.

In all cases, the Officer may use personal funds, miles, or reward points to further upgrade his/her class and that of his/her companion beyond the upgrades allowed under this policy. Please note that items purchased with miles or points are not eligible for reimbursement (see Item C under “Reimbursement Policy” below).

## **COMPANION EXPENSES**

All companion expenditures are treated as compensation to Officers. Most are subject to gross up (where the Association will pay the tax burden on the compensation for the Officer) and are reflected on the Form W-2 given to each Officer for tax purposes each year.

## **GROUND TRANSPORTATION**

The following methods of ground transportation during Association business travel are eligible for reimbursement:

- Airport livery, shuttle, taxi, and public transportation
- Rental car
  - The Association requires travelers to accept the additional insurance for medical and collision damage coverage; this is a reimbursable expense.
- Personal automobile
  - Allowable expenses may include tolls, parking charges and an allowance of the standard IRS business mileage rate in effect at the time of travel. This rate will always coincide with IRS guidelines. In 2025, the rate is 70.0 cents per mile.
  - Allowable expenses do not include car washes, repairs or equipment-related services to private autos.
  - An Officer using a private vehicle on Association business must have liability insurance coverage of not less than \$300,000 and he/she must have a valid Illinois driver's license.
  - The IRS reimbursement rate is all inclusive and calculated to cover the total cost of operating a car. The Association is not liable for any insurance deductible in case of an accident on Association business.
  - Mileage will be paid to only one person when two or more persons are traveling in the same vehicle.

## **HOTEL ACCOMMODATIONS**

Whenever possible, hotel reservations should be made through the Association, as it may be able to secure special industry rates.

In most cases, standard King bed guest rooms are booked for Officer hotel stays, so please indicate your room type preference if you require an additional bed(s). When available, we will also book rooms with a cancellation option in order to provide flexibility in the Officer's travel schedule.

It is the Officer's responsibility to contact the Association during business hours, or the hotel or other provider after hours, so the Association is not charged for a "no show." All

hotel reservations are guaranteed for late arrival.

In the event you book and pay your own lodging expenses for Association business, these costs are reimbursable. When completing the expense report, show only room charges and taxes under hotel living expenses. All other charges on the hotel bills such as meals, entertainment expenses, valet, etc. must be broken down in the expense report with all expenses shown in the appropriate columns.

Personal expenses charged to the hotel bill such as toiletries, magazines, hairdresser, barbershop, health club expenses, etc. must be indicated as personal on the hotel bill and deducted from the overall reimbursable expense under the heading “personal charges” on the expense report. When attending Association functions such as conventions, seminars or business meetings, the hotel bills will be directly charged to the Association.

## **EXTENDING A VISIT AT A BUSINESS MEETING LOCATION**

An Officer and companion may choose to extend a business meeting trip by arriving early or staying beyond the meeting timeframe. Illinois REALTORS® will cover travel costs for the meeting and during the meeting timeframe, but the Officer will be responsible for paying any cost variance in lodging, ground transportation, meal and entertainment, and all other expenses due to the extended visit.

## **MEALS**

IRS regards meals as an allowable business expense only when related to an overnight travel itinerary. The Association is more liberal and considers meal expenses acceptable, even for one day turn-around trips, leaving early in the morning and returning late the same night, for example. Only personal meals are to be recorded under “living expense – meals” on the expense report. Meals related to entertainment are shown under the entertainment section.

The actual cost is to be shown on the expense report. Because no formal cost guidelines are cited, we depend on the Officer to use good judgement.

## **ENTERTAINMENT**

“Business Entertainment” draws the greatest attention from the IRS. The requirements for reimbursement of expenses are specific and must be explained on the Entertainment section of the expense report. Information required includes persons entertained and business relationship, place, purpose of meeting, and the nature of that entertainment. All entertainment expenses of \$10 or more must be substantiated by a receipt. The President, President-Elect, Treasurer, and Immediate Past President shall each be entitled to a maximum of \$250.00 of reimbursable “business entertainment” expenses for each of the following Illinois REALTORS® events and \$1,000.00 of reimbursable “business entertainment” expenses for each of the following National Association of REALTORS® or non-Illinois REALTORS® events:

- Illinois REALTORS® Public Policy Meetings
- Inman Connect
- National Association of REALTORS® RPAC President's Circle Annual Conference
- Illinois REALTORS® Spring Conference
- National Association of REALTORS® Legislative Meetings
- Illinois REALTORS® Fall Business Meetings
- National Association of REALTORS® Annual Conference
- National Association of REALTORS® REALTOR® Party Training Conference

A similar amount may be pre-approved by the Association for special or non-recurring events at which one of the above elected officers is asked or expected to attend on behalf of the Association. It is the policy of the Association to not "entertain" individuals or groups in hotel rooms or suites paid for by the Association. Therefore, Officers shall not be reimbursed for entertainment expenses incurred in a hotel room or suite paid for by the Association.

## **INTERNET**

Hotel and in-flight Internet charges are reimbursable expenses when traveling if Internet access is required for Association business.

## **TIPS**

Tips given to individuals for service are reimbursable expenses. The following are suggested guidelines for tipping: 15% -20% on meals; up to 15% on room service (check room service bill to determine if gratuity has been automatically added to bill; if so, no additional tip is necessary); \$1.00-\$2.00 per bag for bell service, and up to 15% plus \$1.00-\$2.00 per bag/box for taxi service. Housekeeping may be tipped \$5.00-\$20.00 per room per day, depending on the room size and extent of the stay (e.g. a suite afforded to the President may require more extensive housekeeping service, resulting in larger or multiple tips daily).

## **MISCELLANEOUS EXPENSES**

Miscellaneous expenses are reimbursable and must be detailed on the Miscellaneous section of the expense report. Miscellaneous expenses include emergency supplies, hotel valet, etc. Normally the traveler is responsible for all cleaning/laundry except when the trip is longer than four days or in the case of unusual circumstances such as soiled clothing due to accident.

## **PERSONAL EXPENSES**

Personal expenses should be paid for separately when possible and not included as part of any documentation (such as hotel bills). To be considered for reimbursement, these expenses must be broken down on the travel expense report as personal charges and listed

under miscellaneous expenses.

## **PERMISSIBLE PREPAID TRAVEL EXPENSES**

Before travel, Illinois REALTORS® may issue reimbursement for prepayments of airfare, rail transportation, rental vehicles, and conference registration fees.

## **IRS STANDARD**

The IRS Code (Section 162(a) (2)) requires that “The deduction for the cost of meals and lodging while away from home on business is limited to amounts that are not lavish or extravagant under the circumstances.” Thus, the Officer is expected to adhere to this IRS Standard.

## **EXPENSES IN GENERAL**

- A. All legitimate travel expenses are reimbursable if receipts are kept and included with the “travel expense report.” No receipt is necessary for tips, tolls, parking or cab fares of less than \$20.00. Examples of expenses which are not considered legitimate are:
  - 1. Parking tickets
  - 2. Traffic tickets
  - 3. Tips incurred beyond a reasonable amount
  - 4. Pay television/movies
- B. Receipts for all meals or supplies purchased while traveling are required.

## **REIMBURSEMENT POLICY**

- A. Travel reimbursements shall be limited to actual travel expenses which are necessary and reasonable to the type of travel involved.
- B. Reimbursement for these expenses shall be claimed and paid only by use of an Association “travel expense report.”
- C. Reimbursement will only be made for actual cash expenditures. The Association will not reimburse items purchased with loyalty program points, frequent flyer miles, or purchases made through other similar programs, since according to IRS Topic 511, your cost for these types of purchases is zero.

## **RECEIPTS**

- A. Each item claimed for reimbursement must be supported by an adequate receipt, except as otherwise stated in these regulations (see General Expense Provision).
- B. Where circumstances warrant, an affidavit may be used in lieu of a receipt.

## **TRAVEL EXPENSE REPORT**

A memorandum of all travel expenditures chargeable to the Association should be kept by individuals subject to these regulations. The information thus accumulated provides a basis for the proper preparation of the “travel expense report.”

## **FREQUENCY OF SUBMISSION**

**The “travel expense report” should be submitted within 30 days from the end of the month in which the expense was incurred.** The report may be submitted more often.

## **PREPARATION OF THE EXPENSE REPORT**

- A. The “travel expense report” may be typed or handwritten in ink, but all reports must be legible.
- B. The purpose or event of each trip shall be indicated on the report.
- C. The type and cost of transportation shall be reflected on the report.
- D. The report shall be supported by receipts for all expenses except 1) cab fares, tips, tolls, etc. of less than \$20.00 and 2) entertainment expenses of less than \$10.00.
- E. Processing of improper or incomplete reports may be delayed.
- F. Each report shall be submitted to the Executive Assistant, who will forward it to Accounting for processing. Please scan and e-mail your completed, signed travel expense report, including all documentation and receipts, to [expenses@illinoisrealtors.org](mailto:expenses@illinoisrealtors.org). Alternatively, you may send your completed travel expense report and documentation to the following physical address:

Executive Assistant  
Illinois REALTORS®  
522 S 5<sup>th</sup> St  
Springfield, IL 62701

## **REVIEW**

Periodically, the Chief Executive Officer and the Vice President of Operations will review travel reimbursements to determine if travel is being conducted and reimbursed in accordance with these procedures and in the best interests of the Association.



## TRAVEL EXPENSE REPORT INSTRUCTIONS

Please reference the sample report on the following pages when reading these instructions.

The expense report provides space for entering and organizing essential information to identify reimbursable activities and related costs. The title columns on the expense report and other specified documentation to be included will provide the information necessary for reimbursement.

A general rule for completing the expense report is to provide complete information on all expenses. **There cannot be too much documentation.** Unusual expenses covered in this report may require additional documentation.

If you have any questions regarding your expense report, please feel free to contact the Executive Assistant or a member of the Association's Accounting Department.

1. All detailed information is to be entered in the appropriate spaces on the expense report. The business purpose of each expense reported must be explained. Tickets, receipts or other appropriate documentation for transportation, lodging, meals, etc. must be enclosed. (Individual expenses over \$20.00 absolutely must have a receipt.)

EXPENSE REPORT CATEGORIES (coded to sample report below):

A. Name: Officer

B. Period Covered: Range of days on business travel

C. Purpose: Event/Activity/Meeting

D. Locations: From: Originating location; To: Destination location

E. Transportation

Mileage – Personal vehicle use (number of miles x current IRS rate). Enter the total in the space provided. In 2025, the IRS rate is 70.0 cents per mile.

Plane/train – Enclose ticket receipt.

Tolls, Parking, Taxi, Car Rental – Include out of pocket and any charges listed on hotel bills. Enclose ticket receipt.

F. Living Expenses:

Hotel – Room charge and tax only. All other charges billed to your room should

be listed in the appropriate column (e.g. meals under Meals, telephone/Internet charges under Phone/Fax/Internet, etc.).

Meals – Meals that are separate and distinct from Entertainment, including room service.

**G.** Phone/Fax/Internet – All telephone, Internet, and/or fax charges, either billed on hotel bill or charged separately.

**H.** Tips – Cash tips to bell service, housekeeping, and other service employees not included in meals or taxi expense.

**I.** Miscellaneous/Entertainment:

Miscellaneous – Other expenses incurred on Association business not included elsewhere. Details of miscellaneous expenses must be included in the Miscellaneous Expenses section of the form.

Entertainment – Any meals or other entertainment in which you entertain an individual. The name, title, organization and purpose of business should be indicated under the Entertainment Expenses section of the form and appropriate receipts enclosed. A receipt is required for Entertainment expenses of \$10 or more.

2. Total each page by day and by column. Make sure your totals match.
3. Each page should contain the signature of the traveler. Accounting staff will determine appropriate G/L expense account number(s) to charge.
4. Approvals – Upon submission of the report by an Officer, the Executive Assistant will obtain all necessary internal approvals before forwarding to Accounting for payment.
5. Total expense – Total of all reported expenses.
6. Cash Advance – Enter the amount received before travel, if applicable.
7. Personal Charges – Enter the amount of personal expenses (personal purchases not associated with Association business) charged on included receipts/billings. These items will be deducted from the total reimbursement.
8. Total advances/personal charges.
9. Total Reimbursement – Subtract total advance and personal charges from total expenses.

10. Expense reports should be submitted on a timely basis. Individuals having frequent expenses should submit a report at least monthly. For those occasionally incurring expenses, a report should be submitted within two (2) weeks of the date of return or incurrence of expense. NO NEW TRAVEL ADVANCES WILL BE ISSUED TO AN INDIVIDUAL WHO HAS AN OUTSTANDING ADVANCE.

11. Reports must be typed or printed in ink.

12. Scan and e-mail your completed, signed travel expense report, including all documentation and receipts, to [expenses@illinoisrealtors.org](mailto:expenses@illinoisrealtors.org). Alternatively, you may send your completed, signed travel expense report, including all documentation and receipts, to the following physical address:

Executive Assistant  
Illinois REALTORS®  
522 S 5<sup>th</sup> St  
Springfield, IL 62701

Illinois REALTORS Officer Expense Report (2017)													
Please complete the white fields below, then print and sign your expense report. Scan and send report and receipts to expenses@illinoisrealtors.org.													
Name:	A							From		To			
Street Address:						Dates Covered:		B		B			
City, State, Zip:						E-mail:							
Date	Purpose	Locations		Transportation				Living Expenses		Phone/Fax Internet	Tips	Misc./Ent. (Below)	Totals
				Mileage #	Mileage \$	Plane/Train	Tolls, Parking, Taxi, Car Rental	Hotel	Meals				
	C	From:	D	E	E	E	E	F	F	G	H		2
		To:											
		To:											
		From:			-								-
		To:											
		To:											
		From:			-								-
		To:											
		To:											
		From:			-								-
		To:											
		To:											
		From:			-								-
		To:											
		To:											
		From:			-								-
		To:											
		To:											
Totals				2	2	2	2	2	2	2	2	2	5
<b>Certification:</b> I certify that this expense report is accurate and that all claimed expenses were incurred on official business of Illinois REALTORS and/or its affiliated organizations.								<b>Signature:</b> <div style="border: 1px solid black; height: 40px; width: 100%; text-align: center; background-color: #f2f2f2;">3</div>					
								<b>Deductions:</b> Cash Advance <div style="border: 1px solid black; width: 80px; text-align: center; background-color: #f2f2f2;">6</div> Personal Charges <div style="border: 1px solid black; width: 80px; text-align: center; background-color: #f2f2f2;">7</div> Total Advances/Personal Charges <span style="float: right; background-color: #f2f2f2;">8</span> <b>Total Reimbursement Claim</b> <span style="float: right; background-color: #f2f2f2;">9</span>					
FOR ILLINOIS REALTORS USE ONLY													
Director Approval:	4			Notes:									

Miscellaenous Expenses			
Date	Explanation		Amount
	I		
Total Miscellaneous Expenses			2

  

Entertainment Expenses (Receipts Required)			
Date	Person(s) Entertained and Business Relationship	Place, Purpose, and Nature of Entertainment	Amount
	I		
Total Entertainment Expenses			2