

EXPENSE POLICY FOR ATTENDANCE BY TRUSTEES AT TRUST MEETINGS AND/OR EDUCATIONAL CONFERENCES

The Trustees of the MEBA Board recognize the complex and ever-changing legal, financial and benefits world in which this Trust Fund exists. They also recognize that this Trust was created with the thought of applying new concepts to improve member wellness and to improve the quality of service from health care providers when necessary, while keeping the costs related to the current schedule of benefits to a minimum. To do this, the Trustees need to keep abreast of new legislation, regulation and new concepts in the field of employee benefits. The Trustees acknowledge the need for continued professional development, and adopt the following policy regarding Trustee expense incurred in connection with attendance at professional conferences/workshops on behalf of MEBA.

1. Educational Conferences

- A. So that the Trustees may be properly advised with respect to the new and different approaches to the administration of trust funds of this kind, the procuring of benefits, new legislation and regulations, and of new concepts and requirements concerning Trustee responsibility, it is the policy of this Trust to authorize the attendance of Trustees at various educational meetings, as the Board of Trustees may deem appropriate. The reimbursement of expenses for the attendance of Trustees at any conference or seminar must have prior approval of the Board of Trustees. Requests for attendance should include the projected cost of attending and traveling to the event.

- B. Any Trustee attending an educational conference shall make a report concerning the conference, including any particular information obtained by the Trustee pertinent to the administration of this Trust Fund, providing of benefits and any other relevant topics, at the next subsequent meeting of the Board of Trustees or as scheduled by the Chair. Such report shall be oral or in writing (or both) as the attending Trustees may prefer. All such reports shall be noted in the Minutes.

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2. Actual Expense Reimbursement

- A. Except for regularly scheduled meetings of the Board of Trustees, each Trustee who travels on behalf of the trust shall be reimbursed for travel expenses actually and necessarily incurred.
- B. Each expense reimbursement issued pursuant to this policy shall be subject to the receipt requirements set forth below.

Whenever travel is properly authorized (see comment above) and costs are incurred, the Trustee shall be required to prepare a claim which shows in detail all expenditures incurred. Invoices or proof of payment shall also be provided and attached to the claim for the following:

- i. Air fare/train fare/miles traveled in personal vehicle
- ii. Lodging
- iii. Registration
- iv. Conference fees
- v. Car rentals
- vi. Meals (not to exceed to the schedule below)

The claimant shall certify by signature that all amounts claimed were actual and necessary.

C. Allowable expenses shall include the following:

- i. Transportation. Economy, standard, tourist, or similar air rates are allowed. The option for use of a private vehicle or air transportation or other mode may be allowed except that the Trust shall make reimbursement for transportation resulting in the least cost to the Trust, considering all other costs.
- ii. Meal Allowance. Reimbursable expenses for meals shall not exceed the maximum allowance of \$50.00 per day, including gratuities.

Banquets. A banquet breakfast, luncheon, or dinner which is in official part of a conference and for which there is a prescribed fee may exceed a meal limitation amount as previously designated and may be reimbursed at actual cost with prior Board approval of the expense.

Trustees may not request reimbursement of specific meal allowance if expense was prepaid by the Trust.

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- iii. Lodging. Lodging shall be reimbursed for authorized stay-over.
 - iv. Porterage/Public Transportation/Parking. Reasonable porterage or baggage handling costs, taxi or bus fares, and parking charges are allowed.
 - v. Communications. Telephone, fax, internet connectivity or telegram expenses are permitted for Trust Fund purposes only.
 - vi. Registration /Conference Fees. Registration or conference fees for specific events shall be reimbursed, except for registration or conference fees for activities which are essentially entertainment or nonbusiness whether conference sponsored or non-conference sponsored.
 - vii. Incidentals. Other incidental minor costs, as claimed, may be approved by the Board of Trustees provided such costs are explained in detail and do not include personal expenses, such as toothpaste, razor blades, or laundry.
 - viii. Mileage. Trustees performing authorized travel involving the use of their own vehicle shall be reimbursed for mileage at the current rate set by the IRS.
 - ix. Rented Vehicles. When circumstances are such that the rental of a passenger vehicle would provide the most practical means of transportation, such rental may be arranged through an established commercial concern. Reimbursement for such rental shall be on the basis of actual cost as verified by properly executed receipts.
- D. The expense policy defined above shall be subject to any additional limitations which may be imposed by the Board of Trustees.
- E. If any of the receipts submitted include expenses incurred by members of the Trustee's family, the Trustee shall note such expenses on the receipt and shall deduct the amount thereof from the amount which he is claiming as a Trust Fund expense.