Education Minnesota
Financial Policies
For Governance and Members
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I. General

This policy is to assist members engaged in travel and/or incurring expenses that are reimbursed by Education Minnesota. Education Minnesota is accountable to the membership for the prudent stewardship of the organization’s funds and must maintain control over how funds are spent. To fulfill this responsibility, Education Minnesota reserves the right to request additional documentation where necessary to substantiate expenses, or to deny reimbursement for expenses that are outside this policy.

Members have a responsibility to utilize the organization’s resources in a prudent and efficient manner, and to avoid unnecessary expense.

Members may be entitled to reimbursement for all appropriate expenses or may be restricted to certain expenses depending on the circumstances. Members should have a clear understanding in advance of what limitations are in effect. A predetermined “amount” and authorized “nights” as referred to in this document, will be established by the Secretary-Treasurer’s Office. Reimbursement for expenses beyond this policy must have the prior approval of the Education Minnesota Secretary-Treasurer. Appeals regarding denials for reimbursement may be made to the Education Minnesota President.

II. Financial Matters

Responsibility

Any Governing Board motion having financial implications must first be referred to the Budget and Finance Committee for review. The recommendation of the Budget and Finance Committee then shall be forwarded to the Governing Board for action.

Budgeted programs shall have spending flexibility as determined jointly between the person responsible for the program and the Executive Director. However, no administrative area of the budget can be overspent without prior review by the Governing Board. A monthly financial report will be given to the Education Minnesota Secretary-Treasurer. A financial report will be given to the Budget and Finance Committee and the Governing Board at each meeting.

Expense Reimbursement Forms

The expense reimbursement form is an official Education Minnesota document. By signing the form, the member is attesting that the expenses listed are a true and complete representation of actual costs incurred, that they correspond to the event and that they conform with the guidelines designated in this policy.

Expense reimbursement forms must be submitted within 60 days after the expense is incurred. It is essential to include the last four digits of one’s Social Security Number on the form.

Receipts

Original, itemized receipts are required for all airline tickets, lodging, meal, taxi fare, dependent care and parking fees. Boarding passes should be submitted along with the original airline receipt. Original receipts must also be submitted for any expense over $10. If a receipt is lost, an explanation must be attached to the expense reimbursement form. Documentation must be written on all receipts including:

- Date
- Meeting (reason and place) or reason for expense
- Names of people participating in the meal or expense
**Personal Vehicle**
Mileage is reimbursable at the IRS rate in effect at the date of travel. The reimbursable rate will not be higher than the IRS rate.

Mileage rate for the State Fair booth, political conference or convention airport mileage will be 20 cents per mile.

The mileage reimbursable rate may be increased by ten cents per mile for each additional participant passenger to encourage car-pooling. The additional reimbursement is taxable income and must be reported to the IRS to the extent that it exceeds the IRS rate.

Parking fees are reimbursable when paid parking is necessary at the meeting location or at the airport. Receipts for parking expenses over $10 must be submitted for reimbursement.

The use of an alternative mode of transportation (plane, train, bus, etc.) will not result in additional expenses being reimbursed as compared with the cost of travel by personal vehicle unless there is prior approval by the President or Secretary-Treasurer.

**Air Travel**
The use of air travel (based on readily available discount fares) will not result in additional expenses being reimbursed as compared with the cost of travel by personal vehicle. Air travel or alternative modes of transportation are permitted only with the prior approval of the President or Secretary-Treasurer. No-show or unused tickets that have been direct billed or paid by Education Minnesota become the member's expense. Members will pay Education Minnesota the cost of the ticket. The ticket cost becomes a credit in the member's name for future flights with the airline. Education Minnesota will reimburse the cost of checking up to two bags. Airline tickets purchased with frequent flyer miles are not reimbursable.

**Meals**
Actual cost, including tax and gratuities, for meals will be reimbursed. Daily maximum for meal reimbursement is $70. No reimbursement for a meal will be made when a meal is provided. When meals are included as part of the event, deductions from the daily maximum will be made as follows: $15 for breakfast, $20 for lunch and $35 for dinner. Original, itemized receipts are required for meals in amounts over $10. Reimbursement for one alcoholic beverage per receipted meal is permitted.

**Tipping**
Education Minnesota will reimburse members for travel tips, which are reasonable in relation to the services rendered. This would be $1.00 per bag for baggage handling, $3.00 per day for maid service, and generally no more than 20% of the cost of a meal or taxi trip. Tips for meals are included in the amount specified as the daily maximum reimbursement for meal expenses. Reimbursement for baggage and maid service tips shall not exceed $7.00 per day.

**Lodging**
Lodging is reimbursable at the rate of 50% of the double occupancy standard room rate or discounted rate, if available. If there is only one participant or a roommate assignment cannot be made, the single/double room rate will be reimbursed. Expenses for additional occupants are not reimbursable.

For direct-billed rooms, members must pay for any nights not authorized for payment as well as any incidental charges incurred for movies, fitness room, bar tabs, telephone calls and other incidental charges when checking out.
Substitute Pay (Release Time)
Members are encouraged to use locally negotiated leave. This policy will be in effect when local negotiated leaves are not available or when a local has a limited number of union leave days and needs them for local union business.

Substitute pay or salary loss will be reimbursed when members are requested to attend meetings on workdays. Additional reimbursement for substitute pay or salary loss may be reimbursed subject to prior approval of the Education Minnesota President or Secretary-Treasurer when the member requires extra travel time in order to reach the meeting location.

The school district or local must bill Education Minnesota directly for the expense. Reimbursement for substitute pay or salary loss must be verified in writing by the school district, and must state the specific cost deducted from the member’s pay. If the local or member is to be reimbursed, the local president must verify the leave in writing. Prior approval of the Education Minnesota President or Secretary-Treasurer is required in extenuating circumstances.

Listed in order of preference are the methods for such reimbursements:
1. Education Minnesota reimburses the school district directly.
2. Education Minnesota reimburses the local directly.
3. Education Minnesota reimburses the individual member (must be reported to the IRS as non-employee compensation on the Miscellaneous Income Tax Form-1099).

Dependent Care (Child or Elder)
Dependent care fees are reimbursable to daily maximum of $60. Original receipts are required.

III. Governing Board Expenses

Lodging Arrangements
Education Minnesota will reserve rooms and arrange for direct billing of single/double room hotel costs for each Board member. Room, meals, and tax will be direct billed to Education Minnesota. The member must pay all other costs at the time of checkout.

All hotel reservations will be guaranteed for late arrival. Only authorized nights may be direct billed. No-show costs shall be the board member’s personal expense. In the event of an emergency, Board members shall either notify the President's office as soon as possible in advance of check-in, or cancel directly with the hotel prior to 6 p.m. on the arrival day.

Lodging will be provided before or after a meeting.

Transportation Policy
Members must request prior approval to use alternative means of transportation (air, bus, etc.).

The following will be considered in granting such requests:
1. Distance and time preclude driving.
2. Substitute pay deducts or negotiated leave would exceed cost of commercial transportation, or substitute pay or negotiated leave is not available.
3. If the request is granted, the member will be encouraged to secure the lowest airfare available. Charter flights will be used only if the cost does not exceed the cost of commercial flights or if no other option exists. Charter flights will be booked or coordinated through the Education Minnesota Secretary-Treasurer.
**Education Minnesota Representative Convention**

Governing Board members will have their expenses reimbursed.

**Emergencies**

When weather or other emergency conditions arise while a member is participating in Education Minnesota activities, reasonable expenses will be reimbursed.

**NEA National Directors and AFT Vice Presidents**

NEA Board Directors by virtue of their position are voting members of the Education Minnesota Governing Board. If a NEA director is appointed by the Education Minnesota President to participate in specific state activities, Education Minnesota will be responsible for these expenses.

AFT Vice Presidents by virtue of their position are non-voting members of the Education Minnesota Governing Board. Their expenses will be reimbursed the same as for Governing Board Members.

**Governing Board Conference Funding**

Funding will be provided for Governing Board members to attend one conference per governing board term. Conferences must be sponsored by Education Minnesota, the American Federation of Teachers, the National Education Association or the AFL-CIO. Board members must get prior approval from the Education Minnesota president.

**Governing Board Communication**

Funding will be provided for Governing Board members to attend constituent meetings.

**Governing Board Technology**

Governing board members, per each term served, are eligible to be reimbursed up to $550 for the purchase of technology related items (laptops, iPads, smartphones, etc.) and/or data plans to allow board members to participate and communicate in meetings.

**IV. Committee/Task Force Meeting Expenses**

Members appointed or elected to serve on Education Minnesota committees/task forces or to represent Education Minnesota at the state level will be reimbursed for actual expenses at the same level as Board members. The committee or task force chair must sign each committee member’s expense reimbursement form. All meetings of committees or task forces will be provided standard refreshments, ordered by the staff liaison's office.

Expenses (e.g., mailings, printing, supplies, etc.) will be charged against the committee, or task force, which incurred the expense.

**V. Conferences**

**Education Minnesota Sponsored Conferences**

**General**

Stipends and release time costs will not be paid to members of Education Minnesota who are presenters. Presenters who are members of Education Minnesota will be reimbursed expenses for mileage, lodging and meals not provided by the conference when necessary. Expenses incurred by presenters are not eligible for reimbursement.

Education Minnesota will establish grants based on need to assist selected local leaders, new members, and ethnic minorities to participate. Governing Board members will be funded to attend all Education Minnesota sponsored conferences. Funding will included registration, hotel, meals and mileage.
As a condition of funding and participation, participants are required to report in a manner prescribed and as set forth prior to each conference.

Costs incurred by Education Minnesota for hotel, meals, flight, and registration that result from cancellations or no-shows will be the responsibility of the participant except in cases of emergency.

**Summer Seminar**
Education Minnesota will provide the registration fee, meals and double occupancy room for one participant per local and one ethnic minority per local. There will be a charge for additional participants from each local. Education Minnesota will not provide mileage reimbursement for participants. Presenters who are members of Education Minnesota will be reimbursed for registration fee, mileage, meals and lodging when necessary.

**Minnesota Educator Academy (MEA)**
Presenters who are members of Education Minnesota will be reimbursed for mileage, meals and lodging expenses when necessary.

**President’s Appreciation Retreat**
Each local, Intermediate Organization, and affiliate president (or in the absence of the local, Intermediate Organization or affiliate president, the vice-president or president-elect) are eligible to attend. Meals and hotel are pre-paid for each participant and their family. Mileage is reimbursed. All other expenses are the responsibility of the participant. Presenters who are members of Education Minnesota will be reimbursed for mileage expenses when necessary.

**Collective Bargaining and Organizing Conference (every other year)**
Education Minnesota will charge a registration fee for participants based on a sliding scale. Education Minnesota will not provide mileage, meals (which are not included in registration fee), and lodging reimbursement for participants. Presenters who are members of Education Minnesota will be reimbursed for registration fee, mileage and lodging when necessary.

**Political Conference (every other year)**
Education Minnesota will provide the first registration for free per local. Lodging will be reimbursed up to one-half the cost of a double room (including tax). Mileage will be reimbursed, per the rate set under Section II; Personal Vehicle; paragraph 2, for one car per local along with parking up to $5.00.

**Annual School Law Conference**
Education Minnesota provides local leaders a reduced registration fee.

**Funded Members to In-State Conferences**

**General**
Members elected or appointed by Education Minnesota to attend state conferences will be reimbursed for actual expenses subject to the limits specified in Section II.

Presenters who are members will be reimbursed for registration fee; mileage expenses as well as lodging and meal expenses when necessary. Stipends and release time costs will not be paid. Expenses incurred by presenters are not eligible for reimbursement.

Education Minnesota may provide funding to assist selected local leaders to attend.
Funded Members to Out-of-State Conferences

General
Members elected or appointed by Education Minnesota to attend out-of-state conferences will be reimbursed for actual expenses subject to the limits specified in Section II.

As a condition of funding and participation, participants are required to report in a manner prescribed and as set forth prior to each conference.

Costs incurred by Education Minnesota for hotel, meals, flight, and registration that result from cancellations or no-shows will be the responsibility of the participant except in cases of emergency.

General Arrangements
1. Education Minnesota prepays registration fees and makes all conference reservations for state funded participants.
2. All room/travel arrangements for state funded participants will be coordinated through the President’s office. Participants will be notified of the process for securing airline and hotel reservations.
3. The participant is responsible for returning the conference confirmation form to the Presidents’ office by the deadline stated on the form.
4. Costs that result from cancellations or changes that occur after the confirmation deadline will be the responsibility of the participant.

Hotel Accommodations
Education Minnesota will reimburse up to one-half the cost of a double room (including tax) for the authorized days and number of nights for a standard room rate or discounted rate, if available. Participants will be assigned a roommate unless a roommate preference is indicated or the participant agrees to pay the difference. If a roommate assignment cannot be made, room cost will be reimbursed in full. Costs for guests accompanying participants are the responsibility of the participant.

Transportation
1. Education Minnesota reimburses actual costs up to the predetermined amount for members using alternative transportation to airfare.
2. Education Minnesota reimburses transportation to and from airport and transportation to and from airport and hotel.
3. Education Minnesota reimburses reasonable airport parking expenses when necessary.
4. Individual participants will make their travel arrangements through a direct bill account set up with a designated travel agency. Non-participants will not be listed on the direct bill account.

VI. Education Minnesota Representative Convention
Education Minnesota reimburses mileage for one round trip only for delegates attending the Representative Convention. Education Minnesota reimburses one hotel night per local. Locals or members will be responsible for all other expenses. Locals must have remitted a minimum or 40% of the state and national dues obligation by February 15, in order for local delegates to be seated at the Annual Representative Convention.

VII. NEA and AFT National Conventions, AFT TEACH Conference
The Secretary-Treasurer will determine the authorized number of days for state funding. Members elected to represent the state at national conventions or selected for state TEACH funding will be reimbursed for the following.
1. In order to be funded, Education Minnesota state elected delegates are to be in attendance for the entire Representative Assembly/Convention/Conference. State elected delegates are expected to attend all caucus meetings or conference sessions and be on the convention floor for all proceedings (unless duties assigned by the president or responsibilities of the convention require them to be absent).

2. State elected delegates will be reimbursed the cost of air travel (up to the predetermined amount) and up to one-half the cost of a double room (including tax) for the authorized days and number of nights at the delegates’ hotel. Hotel expenses will be reimbursed with original receipts. State funded delegate hotel stays that do not provide for the delegate to be at the first Minnesota caucus meeting and present until the conclusion of the Assembly/Convention, will not be reimbursed.

3. All state elected or funded delegates shall make travel arrangements with the Education Minnesota designated travel agency and may have their airline ticket direct billed or reimbursed, providing the flight ensures the delegates will be at the first Minnesota caucus meeting and present until the conclusion of the Assembly/Convention. Travel arrangements which are made elsewhere or for delegates using alternative transportation to airfare, will be reimbursed up to the predetermined amount with original receipts providing they will be at the first Minnesota caucus meeting and present until the conclusion of the Assembly/Convention.

4. State elected delegates or state-funded conference attendees who are subject to these guidelines are eligible to receive $70 per day to help defray meal and other eligible costs if the delegate is present at the conclusion of business at the Assembly/Convention/Conference. Cluster delegates will receive $400. The Education Minnesota President or the Secretary-Treasurer must verify attendance at the conclusion of the Assembly/Convention/Conference. Original itemized receipts will be required for reimbursement. Delegates shall be responsible for all other expenses. Substitute or release time pay for state-funded delegates working in year-round schools is outlined on page 5. Expenses beyond this policy must have prior approval of the Education Minnesota Secretary-Treasurer. Exceptions to this policy may be allowed only in cases of emergency.

5. State-funded conference attendees are eligible to be reimbursed the cost of checking up to two bags and airport transportation parking fees. Original, itemized receipts are required for reimbursement.

6. If a state elected delegate knows in advance that they will miss parts of the Assembly/Convention/Conference, the delegate should relinquish their position to an alternate delegate.

VIII. Minnesota AFL-CIO Convention and Political Conference

Education Minnesota will provide funding for Governing Board members to attend the Minnesota AFL-CIO Convention and the Minnesota AFL-CIO political conference.

Education Minnesota will reimburse locals up to $500 for the actual costs of registration, mileage, meals and lodging per delegate attending the Minnesota AFL-CIO Convention and the Minnesota AFL-CIO political conference.

IX. Officers of Education Minnesota

Education Minnesota shall have three full-time release officers: President, Vice President and Secretary-Treasurer.

Each year delegates to the Education Minnesota Representative Convention will receive a published listing of the salaries for elected officers and executive staff members along with other general Education Minnesota financial information. Salary schedules and/or salary ranges for other employees will be published at the same time but individual salaries for other employees shall not be released.

The officer compensation package is contained in the Education Minnesota Officer Compensation and Benefits Policy.
X. Financial Reporting
The fiscal year for Education Minnesota shall be September 1 – August 31.

All intermediate units and locals must submit to the Education Minnesota finance department or Education Minnesota Secretary-Treasurer an audit by the 6th month of the end of the fiscal year. The treasurer’s handbook contains information about conducting an audit.

XI. Donations
Education Minnesota may hold membership in and/or contribute to charities and organizations which advance the cause of public education, children and members.

Education Minnesota does not make cash charitable contributions to individual members, schools, or organizations for unique individual events. However, Education Minnesota will provide timely publicity, when appropriate, through Education Minnesota communication vehicles, to encourage members and/or locals to support such causes.

The Education Minnesota Budget and Finance Committee will annually review and make recommendations for donations to be included in the Education Minnesota budget. An annual report of money spent on donations and memberships will be provided to the Governing Board.

In consultation with each other, the officers of Education Minnesota shall have the authority to approve individual requests of up to $2,500 not to exceed $12,500 annually in the aggregate from the contingency fund. These donations must be reported to the Budget and Finance Committee.

XII. Hotels
Education Minnesota will not schedule meetings in hotels in which management seeks to deny union membership or union organizing. All hotel accommodations for Education Minnesota will be booked through the President’s office.

XIII. Memorials
When a death occurs in the family of an Education Minnesota Governing Board member or standing committee chair and the office of the President is informed, Education Minnesota officers will send an appropriate memorial not to exceed $100. Family is interpreted as spouse, significant other, mother, father, or child.

XIV. Project Money
Project money requested from AFT or NEA must be reported to the Education Minnesota Budget and Finance Committee in advance, when possible. Project money received from AFT and NEA must be reported to the Budget and Finance Committee.

XV. Grievance Arbitration Funding
In order to defray the direct costs of grievance arbitrations to locals, Education Minnesota will share costs on an annual basis according to the following schedule:

1. The cost to each local will be $5 per FTE of bargaining unit membership per year (example: a local of 100 FTEs would pay up to $500 of the grievance arbitration cost).
2. Education Minnesota will pay 100 percent for direct grievance arbitration costs after the local has expended $5 per member.
XVI. Lobby Day Reimbursement

Each Local may request financial assistance to help defray the cost of their lobby day by following the guidelines listed below.

A. Reimbursement Amounts (funded through the Education Minnesota Legislative Action Program)
   1. Locals:
      a. Locals may be reimbursed for substitute costs for up to two (2) members for each lobby day they attend. This policy will be in effect when local negotiated leaves are not available or when a local has a limited number of union leave days and needs them for local union business. Mileage will be reimbursed at .20 per mile for one round trip per vehicle. Meals will be reimbursed up to $10 per member attending.
      b. In addition, locals will be reimbursed for one (1) standard hotel room, per local, when member lobbyists travel 125 miles or more one way. Meal reimbursements will be up to an additional $25 per member.
   2. Statewide Affiliates:
      Statewide affiliates will receive reimbursement of up to $300.

B. Reimbursement Process
   1. Each local/statewide affiliate must attend a briefing session by an Education Minnesota lobbyist.
   2. A completed lobby report form must be submitted to the Education Minnesota Public Affairs Department for each legislator visited.
   3. Each local must submit a reimbursement request form to the Education Minnesota Public Affairs Department for processing.

C. Unused Funds
   1. Additional lobby days will be eligible for unused funds only after the initial lobby day reimbursements for all units are processed.
   2. Other unused funds will be distributed, as requested, by locals requesting assistance for an additional lobby day. The additional funding must be approved prior to the lobby day.
   3. Any remaining funds will be transferred to other areas in the legislative action program.

XVII. Minnesota State Fair Volunteer Reimbursement Policy

Members will be reimbursed parking (up to $10) and mileage per the rate set under Section II; Personal Vehicle; paragraph 2.

XVIII. Education Minnesota Audit Committee

The audit committee will consist of four (4) Governing Board members and one (1) Budget and Finance Committee member (excluding an officer). Committee members will be appointed by the President and approved by the Budget and Finance Committee. Appointments will be staggered for continuity and consideration will be made for composition balance. The chair of the audit committee will be the Budget and Finance Committee member. The audit committee will receive training, an audit manual, relevant Governing Board or Representative Convention action affecting the budget for the year being audited, approve the audit firm, meet with the auditor at the beginning of the audit process and upon completion of the Education Minnesota audit (including a review of the management letter) and present the audit report to the Budget and Finance Committee and Governing Board.

XIX. Education Minnesota Investment Policy

Education Minnesota’s investment committee will be composed of the Education Minnesota President, Vice President, Secretary-Treasurer, Executive Director and Chief Financial Officer. The investment policy will serve as a guideline for the investment of cash or other investment assets of Education Minnesota. The policy will be approved by Education Minnesota’s Executive Committee and reviewed annually.