**New Hampshire Orchid Society**

**Expense Reimbursement Policy**

**Revised: 03/2021**

The purpose of this policy is to formally record the policy of the New Hampshire Orchid Society (subsequently known as the society) with regard to expense reimbursement.

As recorded in the Financial Management Policy, everywhere it is practical, bills and invoices for goods purchased and services rendered should be sent directly to the society for payment. However, in those circumstances where this isn’t practical, it is anticipated that members will pay the bill and the society will reimburse the member for those expenses.

The New Hampshire Orchid Society is registered as a 501(c)(3) non-profit charitable organization with the Internal Revenue Service and as a Charitable Trust with the New Hampshire state Attorney General’s office, Division of Charitable Trusts. This means that reasonable and lawful contribution to the society can be deducted from a person’s annual income tax filing. Since members voluntarily support the goals of the society members may choose to use expenses as contributions to the society. When requested and required, the Treasurer will provide an acknowledgement and receipt of contributions for tax purposes.

No member may use expense reimbursement as a form of payment for services to the society.

The society strives to maximize the utilization of our assets for our purpose as stated in our bylaws. Since the society is a volunteer organization, supported by the hard work of all of the members, whenever a member is responsible for making a purchase for the society, he should negotiate to get the best price and value reasonably possible for the society.

All expenses to be reimbursed by the society must be supported by invoices and/or receipts clearly showing the actual amount(s) paid. The amount reimbursed by the society will be the lower of the fair market value (as determined by the Treasurer) or the actual amount paid. Receipts submitted must clearly state the appropriate amount and a description of why the expense was incurred. Expenses reimbursed by other organizations are not eligible for reimbursement by the society.

The Board of Directors may choose to reimburse a member for expenses outside of this policy. However, such member requests should not be viewed as being automatically approved and should be viewed as exceptions rather than rules.

In cases where mileage is reimbursed, the rate shall be the standard specified for federal tax purposes.

Eligible expenses include the following items:

1. Normal supplies required for each meeting, including hospitality, the raffle, the show table and the program.
2. Program expense eligible for reimbursement include honorariums paid to or contributions made to other non-profit organizations on behalf of the speaker and transportation, entertainment, lodging and meals provided for the speaker. If a member hosts a speaker, the society will not reimburse that member for ordinary expense incurred as a result of that housing.
3. All communications within the society, such as preparation and mailing of the newsletter and other communications needed.
4. Any item requested by the Board of Directors and approved by them for reimbursement.
5. Supplies and services required for the annual show, if one is held.
6. Plants and supplies required for the fund-raising auction
7. Books and supplies required by the library
8. Expenses associated with scheduled orchid shows and presentations. These expenses include mileage reimbursement (if the total driving distance exceeds 50 miles roundtrip), two nights lodging for set-up and breakdown.
9. Mileage not associated with orchid shows and presentations but business associated with NHOS, will be reviewed on a case by case basis by the Board of Directors for payment.
10. EXTRAORDINARY CIRCUMSTANCES: Expenses incurred and submitted for payment will be reviewed on a case by case basis by the Board of Directors. Extraordinary Circumstances as defined by “The Law.com Law Dictionary & Black’s Law Dictionary 2nd edition”: Unusual situation which is not ordinary for a particular place and time.