

**Retirement Plan for CTA Employees
Educational Conference
Expense Reimbursement Guidelines**

The Board of Trustees of the Retirement Plan for CTA Employees (the "Board") believes that the knowledge of the Trustees, Alternate Trustees and staff ("Attendees") is enhanced with continuing education on subject matters within the scope of their fiduciary and/or administrative responsibilities. Valuable educational conferences and seminars, such as those offered by the National Conference of Public Employee Retiree Systems (NCPERS) and the International Foundation of Employee Benefit Plans (IFEBP) are held at various locations around the United States and North America. Accordingly, the Board believes it is appropriate that reasonable expenses incurred to attend educational conferences be paid by the Retirement Plan for CTA Employees (the "Plan"). In order to encourage educational development and also best serve the interests of the Plan, the Board deems it beneficial to adopt travel expense reimbursement guidelines to establish expenses that will be paid by the Plan and those not eligible for payment by the Plan.

When the subject matter of the conference is related to an Attendee's service to the Retirement Plan and the Health Care Trust, the costs of the conference may be divided appropriately by the Boards.

Board Pre-Approval and Number of Conferences

No educational conference -related expenses for a particular Attendee shall be paid by the Plan unless incurred in connection with a conference that has been pre-approved for attendance by the Board. The Attendee must submit a completed Pre-Approval form (attached) to the Executive Director in sufficient time for it to be placed on the agenda for consideration by the Board at its next meeting. Board approval must be received before the date of the conference.

In a calendar year, eligible expenses will be reimbursed for no more than two out-of-town educational conferences for Trustees, Alternate Trustees or the Executive Director, unless otherwise authorized by the Board. An Alternate Trustee must attend no fewer than ten monthly Board meetings in a calendar year in order to be eligible to attend more than one out-of-town conference in the next calendar year. No staff member other than the Executive Director shall attend more than one out-of-town conference for which expenses will be borne by the Plan unless otherwise authorized by the Board. In approving a conference for Trustees, Alternate Trustees, or Staff, where the same conference is being sponsored in multiple locations, the Board prefers that the conference chosen be the one at which the least amount of expenses to be borne by the Plan are incurred.

Allowable Travel Expenses

Expenses which may be reimbursed by the Plan are as follows:

- Air Travel, at a cost no greater than the lowest, refundable, direct coach/economy fare, offered for sale on the date of purchase.
- Meals (with itemized original receipts) to a maximum not to exceed the GSA Rate then in effect for the location of the conference, inclusive of tax and tips. (Alcohol is **not** a reimbursable expense.)
- Lodging is reimbursable from the night prior to the beginning of the conference through the final date of the conference. The rate of requested reimbursement should be no greater than that of a sponsored hotel, if any, or at rate comparable to the sponsored hotel rate.
- Airport Parking to a maximum of \$20 per day with receipt.
- Ground transportation to and from the destination airport, and to and from hotel and meeting site is reimbursable. Public transportation in the travel city should be used where possible.
- Personal Car. If a personal car is used to travel to a conference, travel is reimbursed at the IRS “Standard Mileage Rate” with documented trip mileage, tolls and reasonable parking fees. Also, the attendee must add a rider on their personal insurance for liability and collision with the Plan as an additionally-insured party.

Prohibited Travel Expenses

Expenses that will not be reimbursed by the Plan include, but are not limited to, the following:

- Alcoholic beverages.
- Rental Car (rental cars will not be reimbursed and, for liability purposes, should not be used.)
- Hotel in room mini-bar refreshments.
- Expenses incurred by a spouse, family member, or other guest of the Attendee.
- Entertainment (in-room movies, shows, excursions, etc.).
- Fines incurred for parking and moving violations for personal car and/or rental vehicles.
- Costs incurred due to failure to cancel transportation and hotel reservations.
- Sundry expenses including toiletries, health club fees, dry cleaning, etc.
- Other expenses not directly related to the conference attendance, including personal travel.

Expenses Incurred Before Conference

The Plan may advance funds for the purchase of, or reimbursement for, transportation, lodging and conference registration fees. Any request to advance funds for purchase or reimbursement shall be included on the Pre-Approval form submitted to the Executive Director.

Documentation of Expenses Incurred

In order to obtain reimbursement for eligible expenses the Attendee must complete Post-Conference Expense Voucher (attached) with receipts or other documentation of expenses incurred. The request for reimbursement for expenses must be made no later than 90 days from the conclusion of the conference. The Attendee shall keep track of expenditures within each category documenting the amount of the expenditure, place of the expenditure, and the purpose for which the expenditure was made. The Post-Conference Expense Voucher, along with the related receipts, should provide information sufficient to justify the expense.

Certification of Attendance

For those conferences issuing a Certificate of Attendance, such as those issued by the IFEBP, the Attendee must submit the Certificate of Attendance, along with the Post-Conference Expense Voucher in order to receive reimbursement of expenses. If no Certificate of Attendance is offered by the conference, the Attendee must certify on the Post-Conference Expense Voucher that he or she attended at least 90% of the conference sessions.

The Executive Director shall implement these guidelines at the direction of the Board of Trustees. Situations not covered by these guidelines may be considered by the Board of Trustees.

**Retirement Plan for CTA Employees
Educational Conference Pre-Approval**

I am submitting this pre-approval form in connection with my proposed attendance at the following educational conference: _____

Briefly describe the educational benefit of your attendance at this conference:

Date of Departure _____ Date of Return _____

Location of Conference _____

Approximate Total Cost of Primary Expenses Associated with Conference Attendance:

Airfare, Train, Bus \$ _____

Hotel \$ _____

Conference Registration Fee \$ _____

Request for Advance

I expect that, upon approval of my attendance by the Board, I will immediately incur expenses related to the conference for airfare / hotel / conference registration (circle all that apply) in the amount of \$ _____ and I would like to receive reimbursement for those expenses prior to the conference. I understand that I must submit an Advance Expense Voucher for the advance.

Printed Name

Signature

Retirement Plan for CTA Employees Post-Conference Expense Voucher

(Name of Attendee)

EXPENSES IN CONNECTION WITH ATTENDANCE AT EDUCATIONAL CONFERENCE AT _____ (Location)
HELD ON _____ (Session Date(s))

OTHER: (Describe Reason for Incurring Expense):

DATE OF DEPARTURE _____ DATE OF RETURN _____

EXPENSES

TRANSPORTATION EXPENSES:

Airfare, Train, Bus _____ \$ _____

Ground Transportation _____ \$ _____

Hotel _____ \$ _____

DAILY EXPENSES:

DAILY EXPENSES (From next page of voucher.) _____ \$ _____

MEETING REGISTRATION FEE:

MEETING REGISTRATION FEE EXPENSE (ATTACH RECEIPT) _____ \$ _____

SETTLEMENT

TOTAL EXPENSES WHICH I INCURRED \$ _____

LESS THE AMOUNT I RECEIVED AS AN ADVANCE (IF ANY) \$ _____

EQUALS \$ _____

AMOUNT OWING ME BY THE PLAN.S I REQUEST REIMBURSEMENT..... \$ _____

I hereby certify that the expenses outlined on this form are actual expenses I have incurred in connection with the conference attendance. I also certify that I attended at least 90% of the sessions and have included my certificate of attendance (if offered):

(Signature)

(Printed Name)

DAILY EXPENSES (ATTACH RECEIPTS FOR ALL EXPENSES):

DATE: _____		DATE: _____		DATE: _____	
HOTEL ROOM PLUS TAX	\$ _____	HOTEL ROOM PLUS TAX	\$ _____	HOTEL ROOM PLUS TAX	\$ _____
BREAKFAST & TIP	\$ _____	BREAKFAST & TIP	\$ _____	BREAKFAST & TIP	\$ _____
LUNCH & TIP	\$ _____	LUNCH & TIP	\$ _____	LUNCH & TIP	\$ _____
DINNER & TIP	\$ _____	DINNER & TIP	\$ _____	DINNER & TIP	\$ _____
PORTERS—BELLMEN	\$ _____	PORTERS—BELLMEN	\$ _____	PORTERS—BELLMEN	\$ _____
TAXIS—BUSES	\$ _____	TAXIS—BUSES	\$ _____	TAXIS—BUSES	\$ _____
_____	\$ _____	_____	\$ _____	_____	\$ _____
(Other)		(Other)		(Other)	
TOTAL THIS DATE	\$ _____	TOTAL THIS DATE	\$ _____	TOTAL THIS DATE	\$ _____

DATE: _____		DATE: _____		DATE: _____	
HOTEL ROOM PLUS TAX	\$ _____	HOTEL ROOM PLUS TAX	\$ _____	HOTEL ROOM PLUS TAX	\$ _____
BREAKFAST & TIP	\$ _____	BREAKFAST & TIP	\$ _____	BREAKFAST & TIP	\$ _____
LUNCH & TIP	\$ _____	LUNCH & TIP	\$ _____	LUNCH & TIP	\$ _____
DINNER & TIP	\$ _____	DINNER & TIP	\$ _____	DINNER & TIP	\$ _____
PORTERS—BELLMEN	\$ _____	PORTERS—BELLMEN	\$ _____	PORTERS—BELLMEN	\$ _____
TAXIS—BUSES	\$ _____	TAXIS—BUSES	\$ _____	TAXIS—BUSES	\$ _____
_____	\$ _____	_____	\$ _____	_____	\$ _____
(Other)		(Other)		(Other)	
TOTAL THIS DATE	\$ _____	TOTAL THIS DATE	\$ _____	TOTAL THIS DATE	\$ _____

Retirement Plan for CTA Employees
Educational Conference Request for Advance Reimbursement

I am submitting this Advance Reimbursement form in connection with my proposed attendance at the following educational conference:

I understand that I must attach receipts for the expenses for which I am requesting advance reimbursement

Location of Conference _____

Expenses Associated with Conference Attendance for which I am requesting advance reimbursement:

Airfare, Train, Bus Ticket	\$ _____
Hotel	\$ _____
Conference Registration Fee	\$ _____
Other	\$ _____
Total Advance Reimbursement	\$ _____

Printed Name

Signature