

Revision: 3/11/2019

Mileage Reimbursement Policy

This provides fair reimbursement to those who travel over and above the normal number of miles while performing trail blowing, trail maintenance, or work that involves the entire trail.

If desired volunteers conducting the business of the organization may submit a Reimbursement Transmittal Form for payment of mileage. This form will include the date, the number of miles driven for the trip, the approximate section of the trail driven, and the purpose for the trip. This must be approved by a Board member other than the Treasurer and then submitted to the Treasurer for reimbursement.

Maximum reimbursement will be based on the standard IRS mileage rates as published and updated annually and as required by the IRS.¹ Maximum reimbursement will be as follows.

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| • Maximum rate for driving personal vehicle along or between points on the trail | IRS business standard mileage rate |
| • Maximum rate for driving personal vehicle while pulling or hauling material or equipment on the trail (to include hauling equipment to/from the equipment storage facility) for purpose of maintaining the trail | IRS business standard mileage rate PLUS 10 cents / mile wear and tear premium |

Note that since there is a tax impact to the volunteer, it will be up to the volunteer to specify on the Reimbursement Transmittal Form what reimbursement rate is desired up to the appropriate maximum.

Reimbursement will not apply to miles driven between home and the trail segment unless the volunteer is working on a trail project beyond their normal segment. Paid mileage will begin upon arrival at the trail and/or the equipment storage facility and will end upon completion of task and leaving trail and/or equipment storage facility.

Meal Reimbursement Policy

There should be no reimbursement of meals for FLMSPP volunteers and Board members except for:

1. The Annual Meeting of the membership
2. Work parties of groups from outside the organization when approved in advance by two Board members
3. Volunteer consultants when working on the trail with approval in advance by two Board members
4. Attendance at meetings of other organizations which require the purchase of a meal with approval in advance of two Board members

A Reimbursement Transmittal form must be submitted indicating the person(s) for whom the meal(s) were provided, the reason for the meals, and which Board members approved the purchase.

¹ IRS Notice 2019-02, "2019 Standard Mileage Rates", <https://www.irs.gov/pub/irs-drop/n-19-02.pdf>