

## REIMBURSEMENT OF PTA EXPENSES



Many of the expenses a local unit will be reimbursing are for the purchase of supplies and materials for PTA events and projects. These expenses are straightforward with a receipt and dollar amount. Two topics consistently generate questions on reimbursement of expenses. This information is intended to clarify those topics.

### Reimbursement of Sales Tax

Generally speaking, PTA board members who purchase materials for PTA use should use the Tax Exempt Letter provided in this packet for their purchase. (See the information on sales tax for products purchased for resale.) However, some merchants and warehouse clubs do not accept this letter except under specific circumstances. A special membership or PTA check at the time of purchase may be expensive or unworkable.

While all board members should strive to be thrifty when making purchases for the PTA, sometimes the best price will include sales tax. **It is perfectly legal/acceptable to reimburse sales tax on a purchase made for PTA use, especially when that purchase is the most economical choice.**

### Reimbursement of Registrations and Travel Expenses

The use of PTA funds for training, conventions and workshops that will help PTA leaders become more knowledgeable and capable are a perfectly appropriate use of PTA funds. When the budget is prepared and approved by PTA members, the amount a PTA can afford to spend on these items should be included in the budget. The amount reimbursed should not exceed the budget and may include any or all of the following items. (The reimbursement amounts used by the Illinois PTA Board are included as a suggested amount.) Receipts should be provided for tolls, parking, cab fare, and air fare.

- √ Registration fees for training, workshops or convention.
- √ Hotel Expenses at one half of the best rate available for a double room. It is expected that board members share a room, if at all possible.
- √ Travel Expenses
  - Auto - mileage at \$.40 per mile and tolls
  - Parking
  - Public transportation
  - Airfare if pre-approved and the most cost effective based on comparing mileage
  - Cab fare not to exceed \$15.00
- √ Meals
  - \$28.00 per day per diem (requires no receipts)
  - Meals provided at the event should not be included in reimbursement
  - Individual meals at per diem rates based on the times of travel
  - Breakfast -- \$5.00
  - Lunch -- \$8.00
  - Dinner -- \$15.00