



Cabrillo Point Academy

Employee Expense Policy

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EMPLOYEE EXPENSE POLICY

The School's policy is to reimburse its employees for all reasonable and necessary expenditures or losses incurred in direct consequence of the discharge of their duties.

TRAVEL

Mileage

While COVID-19 related restrictions and the virtual instruction platforms in place, most employees are not expected or required to travel in order to discharge any duties on behalf of the School. Accordingly, such employees are not eligible for travel reimbursements at this time (including, but not limited to, in-person attendance at conferences, mileage, etc.).

Homeschool Teachers and other certificated staff members whose positions include Homeschool Teacher duties are expected to use their personal vehicles during the course and scope of their employment. As such, the School provides a \$2500 per year prorated stipend based on the period of service during the school year to cover costs related to the use of personal vehicles. These stipends are intended to reimburse those employees for all vehicle-related expenses, including gasoline, wear and tear, and personal auto insurance for all travel required in direct consequence of the discharge of their job duties. The School does not pay for local travel to and from the office (regular commute) and will not be responsible for traffic or parking violations.

If Homeschool Teachers and other certificated staff members whose positions include Homeschool Teacher duties believe the stipend amount is insufficient, the employee must provide the School with a copy of valid documentation that the employee has incurred an expense higher than the normal stipend. Employees are responsible for maintaining an accounting of their mileage. Employees who believe they will exceed the standard stipend should submit for pre-approval from the Assistant Director. The School may periodically request follow-up documentation to verify that the employee is incurring the expense.

The School will pay the per semester stipend in a prorated manner once per month over the length of the semester. If an employee's employment terminates before the end of any month, the stipend will be prorated to reflect the employee's dates of employment.

If the School requires any other employee to drive their personal vehicles in the course and scope of their employment, the employee will be reimbursed for the reasonable and necessary expense of using their personal vehicle on behalf of the School. Such employees will receive a reimbursement payment from the School for mileage expenses incurred after submitting an expense reimbursement form as set forth below. For those employees that are assigned to a worksite, the employee will receive a reimbursement payment for mileage expenses incurred beyond the employee's normal commute to their assigned worksite.

Employees will be paid for mileage reimbursement at the per mile rate amount designated by the Federal Internal Revenue Service at the time the miles are driven on behalf of the School. Employees are required to accurately submit a report of miles driven on behalf of the School within 30 days of incurring the mileage.

If any employee believes that the mileage reimbursement that he or she receives from the School is insufficient to reimburse the employee for all reasonable expenses necessarily incurred by the employee in using his or her personal vehicle on behalf of the School, the employee must immediately report this expense issue to their Direct Supervisor for review and approval then submit to the Accounting Department. Employees will be required to submit documentation to support any request for additional mileage reimbursement.

HOTELS, MEALS, AND GRATUITY

The Executive Director or designee must pre-approve all out-of-town travel which requires overnight stays.

Hotels

Employees will be reimbursed for overnight stays at hotels/motels when the event is more than 150 miles from either the employee's residence or the School site, or at the pre-approval of the Executive Director or designee.

- Staff may stay at the rate of up to two-times the federal per diem rate with the Executive Director or the Deputy Director's pre-approval.
- Lodging in excess of double the per diem rate (excluding room tax and mandatory additional charges) must have the Executive Director or their Deputy's advance approval and accompanied with the use of Advance Approval for Lodging form.
- The Executive Director needs approval from the Board President and Board Treasurer or Board Secretary for anything above double the federal per diem rate. (using the Advance Approval for Lodging form)
- If any employee exceeds the lodging allowance without prior approval, CPA will only reimburse up to double the federal per diem rate.

Meals

Employees will be reimbursed for any breakfast, lunch, or dinner that is not included as part of the related event. Meal reimbursements cannot exceed the established federal per diem rate and will require receipts for documentation purposes.

- Employees cannot be reimbursed for alcoholic beverages.
- Employees will not be reimbursed for any hotel expenses of a personal nature (i.e., in-room movies or mini bar expenses).

Gratuity

Employees are allowed to tip up to 18% of the subtotal cost, rounded up to the nearest dollar, when gratuity is customary for an approved expense (such as meals or taxi fares). Any incremental excess is the responsibility of the employee.

In order to be eligible for reimbursement employees must follow the procedures noted below:

- Fill out, print, and sign the official School reimbursement or expense form within 30 days of the expense.
- Attach backup documentation (i.e., receipts, maps for mileage, agenda of meeting or conference) to the form and make a copy of both the form and documentation for your personal records.
- Submit the signed form with all documentation (i.e., receipts, maps to support mileage, agenda of meeting or conference) to the employee's Direct Supervisor for review and approval then submit to the Accounting Department.
- Employees will be reimbursed within fifteen (15) business days of the approval of the reimbursement or expense request.

MONTHLY STIPEND FOR PERSONAL CELL PHONES, INTERNET AND UTILITIES EXPENSES

Employees who are required to use their personal cell phones, internet and utilities to perform work on behalf of the School will be provided a monthly stipend in the amount of \$79.68 to fully reimburse employees for such use, which includes a \$10 monthly stipend for personal cell phones, a \$25 monthly stipend for internet/personal internet access (Wi-Fi), a \$15 monthly stipend for utilities expenses and an additional amount for taxes associated therewith. The School has established this monthly stipend based on its good faith belief that the stipend will more than fully reimburse employees for any reasonable and necessary expenses incurred in using their personal cell phones, internet/Wi-Fi and utilities to perform work on behalf of the School. If any employee believes that the stipend that he or she receives from the School is insufficient to reimburse the employee for all reasonable expenses necessarily incurred by the employee in using his or her personal cell phone, internet/Wi-Fi or utilities expenses on behalf of the School, the employee must immediately report this expense issue to their Direct Supervisor for review and approval then submit to the Accounting Department. Employees will be required to submit documentation to support any request for additional reimbursement in excess of the monthly stipend. Employees that are eligible for this monthly stipend are required to submit a Request for Monthly Stipend form affirming that the employee uses their personal cell phone, internet/Wi-Fi and utilities to perform work on behalf of the School and that the employee will immediately notify the School if the employee no longer incurs an expense related to the personal use of their cell phone, internet/Wi-Fi and/or utilities in the discharge of their duties. The School reserves the right to request supporting documentation from employees at any time to support the employees request for the monthly stipend. Failure to provide such documentation as requested may delay or cease further payments of the monthly stipend to the employee.

****Please note that the School may establish varying stipend amounts for personal cell phones, internet expenses and utilities based on multiple factors such as workload, part-time or full-time status of the employee and other relevant factors.**

OTHER EXPENSES

With the exception of those certain employees who are required to use their personal vehicles, cell

phones, internet access and utilities during the course and scope of their employment for the School, it is the School's policy to provide its employees with all necessary equipment to perform their duties on behalf of the School including laptops. The School does not require employees to purchase any additional equipment in order to perform work for the School. If any employee believes that additional equipment is reasonable and necessary to perform his or her duties on behalf of the School, the employee must immediately notify their Direct Supervisor. Employees will be required to submit documentation to support any request for additional mileage reimbursement.

Office Supplies

The purchase of printer ink, paper, miscellaneous desk supplies (e.g. staplers, paper clips, writing utensils and file folders) and/or stamps/ mailing charges for School related correspondence must be pre-approved by the employee's supervisor before an employee purchases office supplies. Employees must submit receipts for all purchases directly to the Accounting Department at the end of each quarter.

If employees choose to purchase additional equipment or supplies without written authorization from the School, such expenses would not be reasonable or necessarily incurred in connection with work for the School. Those expenses would be optional expenses that employees voluntarily elect to incur and not reasonably necessary expenditures incurred by employees in direct consequence of the discharge of their duties for the School.

If, however, an employee believes that he or she has been required to incur any unexpected necessary and reasonable expense in order to perform his or her duties on behalf of the School, the employee should immediately report that expense to their Direct Supervisor.

REPORTING

If any employee believes that he or she has not been fully reimbursed for all reasonable and necessary expenses he or she has been required to incur while working for the School, the employee should immediately inform their Direct Supervisor. All reports of possible inadequate reimbursement will be promptly reviewed, including a review of all of the employee's expense related records and receipts. If, as a result of the review, it is determined that the employee has been inadequately reimbursed for actual and necessary business expenses, the School will promptly reimburse the employee, in full, for all actual, reasonable, and necessary business-related expenses incurred. It is every employee's responsibility to keep accurate records and receipts of all business-related expenses for the purpose of requesting reimbursement.

There will be no retaliation against any employee who reports an expense reimbursement issue in good faith or who honestly assists in reviewing such an issue, even if the review produces insufficient evidence that there has been a violation.