



**Orange County Convention Center
Orlando, FL July 3 – 6, 2023**

TO: Delegates to the 2023 NEA-Representative Assembly (NEA-RA)
DATE: May 9, 2023
FROM: Division of Governance and Administration
SUBJECT: **NEA-RA Delegate Funding and Expense Information**

2023 NEA-RA Funding Amount Maximums:

- Up to \$800 for local delegates (*Distributed after the RA*)
- Up to \$2,000 for statewide, regional, retired, and student delegates (*\$1200 distributed before the RA; \$800 distributed after**)

* Delegates for whom the \$1200 advance is insufficient may request the additional \$800 prior to the RA. Please email MTAGovernance@massteacher.org. Note that accountability, the voucher/receipt requirements, and all stipulations below still apply.

[Note: separate funding policy applies to and is provided to delegates who have NEA responsibilities and receive separate funding from NEA (e.g. NEA Resolutions members).]

Accountability – All Delegates

The accountability system for the NEA-RA requires that delegates attend at least 75% (six sessions) of the eight sessions of the NEA-RA meeting. Those six sessions must include at least one session from EACH of the four days of the NEA-RA meeting in order to receive the MTA funding. The \$800 payment will be mailed AFTER the NEA-RA to all delegates who fulfill these requirements.

The above policy requires delegates to attend at least one session on each of the four days of the RA. Delegates must remain to attend the RA on the final day (and the three previous days), or will forfeit the funding. Note that the accountability system currently does not apply to the MTA caucuses. *Because of continued concerns regarding attendance at the Representative Assembly, the accountability system has been instituted.* Delegates must be sure to obtain the required accountability tickets available during the RA and follow instructions to be counted correctly.

Accountability tickets will be passed out during each RA session at the chair's discretion. Delegates will have 30 minutes to fill out and return their tickets. After the 30-minute window closes, **no tickets** will be accepted for that session. There are morning and afternoon RA sessions on Monday, July 3; Tuesday, July 4; Wednesday, July 5; and Thursday, July 6.

There will be no exceptions to the accountability policy except for a preauthorized exemption by the MTA chair for a specific RA business commitment (e.g. Resolutions Committee).

Statement of Intent and W-9 Form Required

Funds from MTA are only dispersed to delegates who have submitted the online Statement of Intent and IRS Form W-9 to MTA. Links to both are provided in the email sent to delegates (or request the links from MTAGovernance@massteacher.org)

Expense Vouchers and Receipts

IMPORTANT - VOUCHER AND RECEIPTS REQUIRED: The IRS and MTA's auditors require that receipts must be provided for reimbursed travel expenses. Delegates receiving the stipend amount from MTA must provide receipts and completed expense form (voucher packet). If you do not provide these items, the stipend funds will be categorized as "other income" and treated as taxable by the IRS.

>>> You must provide MTA with the supplied voucher and receipts within 30 days of the conclusion of the RA, or you will receive a 1099 showing the stipend amount as taxable income. Please plan accordingly. Original receipts for ALL items are REQUIRED including restaurant and hotel receipts. (Only mileage, tolls, and hotel tips do not require receipts.)

Meal receipts must be ITEMIZED receipts from the restaurant which list the items ordered. Credit card signature receipts which only show the grand total and tip are NOT acceptable.

Expenses you may claim on the expense form/voucher:

- Transportation: Car mileage, tolls, airfare, train, parking, taxi, Uber, or other.
IRS mileage rate when using your person vehicle is \$.655/mile.
Rental cars fees are not reimbursable unless approved by MTA in advance.
- Lodging: Show daily expenses and total, include hotel receipt with daily charges shown.
Only July 1 (check-in) – July 7 (check-out) are approved lodging dates (6 nights).
- Meals: Meals are subject to meal maximums explained below. Show daily expenses, include detailed receipt from restaurant (not credit card total).
Cannot claim reimbursement if meal is provided by MTA (e.g. caucus breakfasts)
- Miscellaneous: Hotel tips, for example. Show amounts and provide description/explanation.

Enter on the final page of the voucher the amount funded by MTA (\$2000 or \$800, depending on your category of delegate). **If your expenses fall under this amount, MTA requires that you send a personal check back to MTA for the difference, payable to MTA.** The stipend is intended only to cover actual travel expenses, and delegates may not keep any excess.

The stipend is only authorized as reimbursement for approved travel/living expenses to include transportation, lodging, meals, tips, etc. It is not to be used for the purchase of convention souvenirs, entertainment, events, or anything other than your travel/living expenses. Such other expenses should not be recorded on the expense voucher. If you have any questions about acceptable and reimbursable expenses, please contact the MTA Division of Governance before incurring the expense.

Meal Maximums and Exclusions for In-Person Delegates

Since the NEA-RA is in Orlando, the maximum total daily meal reimbursement per delegate is \$69 (inclusive of tax and gratuity). This is the 2023 US General Services Administration (USGSA) meals and incidental expenses (M&IE) rate for Orlando. *Alcoholic beverages will not be reimbursed.*

2023 USGA M&IE meal maximums (inclusive of tips) for Orlando:
(note breakfast exception below)

Daily Breakfast: \$16; Daily Lunch: \$17; Daily Dinner: \$31; Daily Incidental Expenses: \$5

Delegates **may combine individual daily meal amounts**, but may not carry over any unused amounts to other days. Also, delegates cannot be reimbursed for meals provided at MTA events. At the 2023 NEA-RA, breakfast will be provided by MTA to the delegates as part of the morning caucus meetings on July 2, 3, 4, 5, and 6 (all caucuses). Therefore, the \$16 daily breakfast figure cannot be claimed by the delegate as part of the daily amounts on those days.

Tip Guidelines

MTA will reimburse for tips which are reasonable in relation to the services rendered. Normally this will be \$1 per bag for baggage handling, \$3 per day for maid service, and no more than 20% of the pre-tax cost of a meal. Tips for meals are included in the amount specified as the maximum daily reimbursement for meal expenses and should be recorded as part of the meal expense. Receipts are not required for incidental tips \$3 or less.

What if your expenses exceed the stipend amount?

The maximum funding provided by MTA is \$800 for local delegates and \$2000 for other delegates. Any expenses above that amount are your personal responsibility.

Remember:

- Immediately following the RA, and no later than August 15, please forward your expense voucher and receipts to: MTA, Division of Governance, 2 Heritage Drive, 8th Floor, Quincy, MA 02171-2119
- Failure to file an expense voucher will lead to the stipend being reported to the Internal Revenue Service on Form 1099 as non-employee compensation (taxable income).
- The hotel **will not** accept your stipend check to be used toward payment of your sleeping room bill. Please plan accordingly.
- Meal receipts must be the **itemized receipt** from the dining establishment, showing the items ordered and pricing. Grand total credit card receipts are not sufficient. Alcoholic beverages cannot be claimed as expenses to be covered by your stipend.

If you have any questions about your stipend or the voucher/receipt requirements, please contact John Connelly at jconnelly@massteacher.org or at 617-878-8305.

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IMPORTANT:

MEAL RECEIPTS

When dining out, please keep the following in mind:

Your server or meal delivery service will typically present you with a bill for the meal which includes a list of the items you ordered and the price for each.

- **Retain that receipt. THAT is the receipt MTA requires.**

If paying by credit card, you will also receive a copy of the credit card transaction/payment receipt (the slip on which you can leave a tip for the server).

- **The credit card receipt is not sufficient to submit to MTA as your meal receipt since it does not itemize what was ordered.**

You may include both receipts, but the ITEMIZED receipt is required (simply write on it the tip amount and total amount for meal + tip).

The credit card receipt is not accepted on its own since it is not itemized.

Remember to keep the itemized receipt from all restaurants/dining establishments and submit with your voucher to MTA after the RA. Thank you!



**Travel Expense Voucher Packet
For 2023 NEA-RA
Statewide – Regional – Retired – Local Delegates**

Delegates: Please use this travel voucher packet to record your 2023 NEA-RA travel expenses.

- Submit this completed voucher with all receipts taped to 8½ x 11 sheets. Expenses are due to MTA 30 days after expenses are incurred. Please submit your 2023 NEA-RA expenses no later than August 15, 2023. ***Tip: Do it right away, before you lose track or forget things!***
- It is important to submit this expense voucher and receipts to MTA. Those who do not do so will receive a 1099 “Miscellaneous Income” statement from MTA, and the amount received from MTA will be reported to Massachusetts and the IRS as taxable income.
- Statewide and Regional Delegates receive funding up to \$2000*, and Local Delegates receive up to \$800**. Use the voucher to account for at least the amount received. Showing expenses in excess of the amount received is not necessary.
- Do not include any expenses covered or reimbursed by your local association.
- If expenses fall below the amount received from MTA, the delegate is responsible to send a check to MTA to refund the amount not spent. Please include that check with this packet.
- **SAVE ALL RECEIPTS! Receipts Required:** In addition to this packet, dated, detailed, itemized receipts from the vendor who provided the service are required.
 - Restaurant “credit card receipts” do not qualify as “itemized.” MTA requires the receipt listing the items provided. Also, credit card statements are not accepted as receipts.
 - Receipts are required for all expenses except mileage, tolls, and tips under \$3.
 - **Tape all receipts to 8½ x 11” sheets of paper**, and circle (or handwrite) on the receipt the amount you record on the travel voucher packet. It is most helpful to group receipts by date when taping onto sheets. When taping, make sure the full receipt is visible.
- **Per Diem Meal Rates:** Per policy adopted by the MTA Board, daily meal expenses are limited to the amount set by the US General Services Administration (USGSA) for the location in which the travel takes place.
 - For Orlando, the daily Meals & Incidentals Maximum is \$69.
Breakdown: Breakfast \$16; Lunch \$17; Dinner \$31; Incidentals \$5.
 - Daily meal amounts may be combined within the same day.
 - Reimbursement for meals provided by MTA may not be claimed, so in the case of the 2023 NEA-RA, the breakfast amount may not be claimed by delegates on July 2, 3, 4, 5, or 6, as breakfast is provided as part of the morning caucus meetings on those days.
- The funding provided by MTA is intended to cover basic daily travel expenses to include transportation, lodging, meals and gratuities. It may not be used for entertainment, social functions, events, souvenirs, or educational programs. Such expenses should NOT be recorded on the expense voucher packet. Also, alcoholic beverages are not covered.

* Regional, Statewide, and Retired Delegates receive \$1200 in advance of the RA and \$800 upon completion of the RA, based on meeting accountability (attendance) requirements. Delegates may request an advance in excess of \$1200 by emailing MTAGovernance@massteacher.org

** Local Delegates receive \$800 upon completion of the RA, based on meeting accountability (attendance) requirements. Refer to the funding memo for accountability requirements.

Delegate Name: _____ Signature: _____

Mailing Address: _____

MTA 2023 NEA-RA Delegate Expense Voucher

1. Mileage - Receipts not required for Mileage. IRS reimbursement rate is \$.655/mile .

Date:		Miles:		x \$0.655 =	\$
Date:		Miles:		x \$0.655 =	\$
Date:		Miles:		x \$0.655 =	\$
Date:		Miles:		x \$0.655 =	\$
1. Total Mileage:					\$

2. Tolls/Parking/Other Transp - Receipts required for all except tolls .

Date:		Expense:	\$	<input type="checkbox"/> Receipt Provided
Description:				
Date:		Expense:	\$	<input type="checkbox"/> Receipt Provided
Description:				
Date:		Expense:	\$	<input type="checkbox"/> Receipt Provided
Description:				
Date:		Expense:	\$	<input type="checkbox"/> Receipt Provided
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Date:		Expense:	\$	<input type="checkbox"/> Receipt Provided
Description:				
Date:		Expense:	\$	<input type="checkbox"/> Receipt Provided
Description:				
Date:		Expense:	\$	<input type="checkbox"/> Receipt Provided
Description:				
Date:		Expense:	\$	<input type="checkbox"/> Receipt Provided
Description:				
2. Total Tolls/Pkg/Other:				\$

3. Airfare

Date Outbound:		3. Total Airfare Expense:	\$	<input type="checkbox"/> Receipt Provided
Date Return:				

4. Lodging/Hotel

Check-in Date:		Daily Expense:	\$	
Check-out Date:			\$	
Total Nights:		4. Total Lodging Expense		<input type="checkbox"/> Receipt Provided

5. Misc./Gratuities/Other - Receipts required for all except gratuities .

Meal gratuities should be included in the "Meals" section. Per Policy, MTA will reimburse tips which are reasonable in relation to the services rendered. Normally this will be \$1 per bag for baggage handling and \$3 per day for maid service. Use this section for any "miscellaneous" expenses incurred, and be sure to include a description of the expense item.

Date:		Expense:	\$	
Description:				<input type="checkbox"/> Receipt Provided
Date:		Expense:	\$	
Description:				<input type="checkbox"/> Receipt Provided
Date:		Expense:	\$	
Description:				<input type="checkbox"/> Receipt Provided
Date:		Expense:	\$	
Description:				<input type="checkbox"/> Receipt Provided
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Date:		Expense:	\$	
Description:				<input type="checkbox"/> Receipt Provided
Date:		Expense:	\$	
Description:				<input type="checkbox"/> Receipt Provided
Date:		Expense:	\$	
Description:				<input type="checkbox"/> Receipt Provided
			5. Total Misc/Gratu./Other:	\$

6. Meals

Itemized Receipts Required for all meal expenses. Credit Card Receipts that do not show items consumed are NOT accepted. Include Tip Amount in meal total. Per Diem Limitations Apply - amount shown inclusive of tax and tip. Alcoholic Beverages not covered. Enter amounts not to exceed daily maximum.

List name of establishment:

7/1/2023 Travel Day			\$	<input type="checkbox"/> Receipt Provided
			\$	<input type="checkbox"/> Receipt Provided
7/2/2023 Caucus Day	Lunch	Daily Maximum: \$53	\$	<input type="checkbox"/> Receipt Provided
	Dinner		\$	<input type="checkbox"/> Receipt Provided
	Other		\$	<input type="checkbox"/> Receipt Provided
7/3/2023 RA Day 1	Lunch	Daily Maximum: \$53	\$	<input type="checkbox"/> Receipt Provided
	Dinner		\$	<input type="checkbox"/> Receipt Provided
	Other		\$	<input type="checkbox"/> Receipt Provided
7/4/2023 RA Day 2	Lunch	Daily Maximum: \$53	\$	<input type="checkbox"/> Receipt Provided
	Dinner		\$	<input type="checkbox"/> Receipt Provided
	Other		\$	<input type="checkbox"/> Receipt Provided
7/5/2023 RA Day 3	Lunch	Daily Maximum: \$53	\$	<input type="checkbox"/> Receipt Provided
	Dinner		\$	<input type="checkbox"/> Receipt Provided
	Other		\$	<input type="checkbox"/> Receipt Provided
7/6/2023 RA Day 4	Lunch	Daily Maximum: \$53	\$	<input type="checkbox"/> Receipt Provided
	Dinner		\$	<input type="checkbox"/> Receipt Provided
	Other		\$	<input type="checkbox"/> Receipt Provided
7/7/2023 Travel Day			\$	<input type="checkbox"/> Receipt Provided
			\$	<input type="checkbox"/> Receipt Provided

6. Total Meals: \$

Total of 1, 2, 3, 4, 5, and 6 above: \$

Total MTA Funding: \$

**Amt To Refund to MTA
(If funding exceeds expenses):** \$

Signature: _____

**Mail this expense voucher packet AND Receipts (taped to 8-1/2 x 11 sheets) by Aug. 15 to:
Mass Teachers Assn, Division of Governance, 2 Heritage Drive, 8th Flr, Quincy, MA 02171.**