

CALIFORNIA ASSOCIATION FOR BEHAVIOR ANALYSIS

ACCOUNTABLE REIMBURSEMENT POLICY

RESOLVED, that this corporation hereby adopts an accountable reimbursement policy pursuant to the following terms and conditions:

1. Adequate accounting for reimbursed expenses. Any employee now or hereafter employed by this corporation shall be reimbursed for any ordinary and necessary business and professional expense incurred on behalf of this corporation, if the following conditions are satisfied: (a) the expenses are reasonable in amount; (b) the employee documents the amount, date, place (for transportation, travel and entertainment expenses), business purpose (and for entertainment expenses, the business relationship of the person or persons entertained) of each such expense with the same kind of documentary evidence as would be required to support a deduction of the expense on the employee's federal income tax return; and (c) the employee substantiates such expenses by providing this corporation with an accounting of such expenses no less frequently than monthly. In no event will an expense be reimbursed if substantiated more than sixty (60) days after the expense is paid or incurred by an employee. Examples of reimbursable business expenses include local transportation, overnight travel (including lodging and meals), entertainment, books and subscriptions, education, business use of a cell phone and professional dues. Under no circumstances will this corporation reimburse an employee for business or professional expenses incurred on behalf of this corporation that are not properly substantiated according to this policy. This requirement is necessary to prevent this reimbursement plan from being classified as a non-accountable plan.

2. Excess reimbursements. Any reimbursement by this corporation that exceeds the amount of business or professional expenses properly accounted for by an employee pursuant to this policy must be returned to this corporation within 120 days after the associated expenses are paid or incurred by the employee, and shall not be retained by the employee.

3. Tax reporting. This corporation shall not include in an employee's W-2 form the amount of any business or professional expense properly substantiated and reimbursed according to this policy, and the employee should not report the amount of any such reimbursement as income on Form 1040.

4. Retention of records. All receipts and other documentary evidence used by an employee to substantiate business and professional expenses reimbursed under this policy shall be retained by this corporation.

*Adopted by the CalABA Board of Directors on February 5, 2010
To be reviewed again by the Board prior to February 5, 2011*