

Reimbursement Overview

From 2024-2025 Policy & Procedures Manual v1 61

7.1. Reimbursement Overview

Reimbursement requests from all volunteers are submitted via the Portal. Once submitted, the volunteer's supervisor will receive an email, review the request, and approve or reject the request as appropriate.

7.1.1. Reimbursement Submission Deadlines

Mileage/transportation expenses associated with training (Code T) and tax assistance (Code "T") must be submitted after January 1 and be approved by June 30. Off-season tax assistance expenses require pre-approval. Subsection 7.1.7 of this document has more information about off-season tax assistance expenses.

Reimbursement requests by leaders incurring expenses for coordinating (Code B) or for the purchase of certain e-file supplies and consumables (Code Z) are due on a quarterly basis (no later than 3/31, 6/30, 9/30, and 12/31).

Reimbursement requests for expenses incurred through September 30 (the end of the AARP Foundation Tax-Aide (Tax-Aide) grant year) must be submitted by October 5. No carryover is allowed.

Regional budget expenses (Codes M, W, and RF-Z) for the calendar are due by January 5 of the following calendar year to facilitate compilation of prior year fall spending.

7.1.2. Itemized Receipts

All expenses, except for mileage (Codes I and T), require itemized receipts (e.g., transportation items such as parking, tolls, public transportation). This is a requirement of Tax-Aide's funders. The approving volunteer supervisor must confirm that submitted receipts are applicable to the activity being expensed to remain in compliance. In rare cases, the supervisor may waive receipt requirements.

7.1.3. Expenses Not Eligible for Reimbursement

The following expenses are not reimbursable under any circumstances.

- Alcoholic beverages: If consumed, alcoholic beverages are to be on separate receipts to avoid the necessary deduction of taxes and tips from costs for food consumed at the same time and place.
- Entertainment, in-room movies, flowers, greeting cards, or personal phone calls

- Secretarial or other services
- Expenses incurred in the sole support of non-federal tax preparation services (e.g., state, local, municipality)
- Site expenses (e.g., rent, heat, light, power, telephone, internet access, custodian services, contributions, or appreciation gifts)
- Expense requests for unidentified or extenuating circumstances

7.1.4. Expenses Requiring Pre-Approval

The following expenses must be pre-approved by the requesting volunteer's Regional Coordinator (RC) or Assistant National Director (AND).

- Business cards: (via request from State Coordinator (SC) or RC sent to the National Office)
- Equipment rental, including projectors and DVD players: Preferably, these expenses are incorporated with a meeting venue and authorized by a contract signed and approved at the National Office.
- Training materials, including books and reference publications other than those provided by Tax-Aide (Code RF-Z)
- ASL Interpreter services: Approval is required in advance of contracting for paid ASL service locally.
- Overnight stays for leaders or non-leaders (Code B, M, or W, as appropriate)
- Paid advertising expenses exceeding \$100 per event (Code RF-Z)
- Expenses not identified above or for extenuating circumstances must be preapproved by the RC and/or AND for approval.

7.1.5. Allowable Expenses Requiring Special Procedures

The following expenses, if authorized, are eligible for reimbursement using the codes indicated.

- Groups of volunteers eating a meal authorized for reimbursement may pay separately and file individually for reimbursement of the meal cost. If meal costs for multiple volunteers are bundled into one check and paid by one individual, then the following applies.
- The individual with the highest AARP Foundation Tax-Aide title must pay for the meals and request reimbursement.
- The individual paying for a meal for more than one person must include the names of the individuals and their positions with the request for reimbursement.

Meals included as part of a meeting and group billed should be paid for by the meeting organizer or may be billed to the National Office if contract provisions are made in advance. Expenses incurred by or for spouses are not reimbursable. Spouses who are also Program volunteers may be reimbursed based upon their own position, activities, and expenses.

Refreshments purchased during a training session are reimbursable as follows. These expenses must be authorized by the appropriate SC before they are incurred to assure that the state does

not exceed the allocation. Each split state receives an annual allowance of \$3 for each volunteer shown on the Personnel Report dated March of the calendar year. The allowance can be used to reimburse leaders for purchases made for refreshments (e.g., coffee, breakfast food, water) during the training season (typically December and January). This allowance is not included in the regional budget and is independent of expenses incurred during state meetings. These expenses use Code T.

7.1.6. Airline Travel Expenses

AARP's travel vendor is contracted to secure air travel quotes. All air travel arrangements must be managed by the travel vendor. Exceptions to making travel arrangements through the vendor must be requested by contacting the National Office via OneSupport ticket using submit a request on the Portal home page.

If air transportation is authorized, ground transportation may be used instead, but reimbursement may not exceed the cost of the equivalent air transportation. Supporting documentation regarding the cost of air travel must be included with the mileage reimbursement request. Documentation can be obtained from the AARP travel vendor via a OneSupport ticket.

7.1.7. Expenses for Extended Service Beyond the Standard Filing Season

Off-season or extended service is defined as service occurring during the period beginning five days after the filing season and ending through January 1 of the next calendar year. These expenses require pre-approval.

7.1.8 Expenses for Equipment/Software Purchases

Chromebooks, printers, hotspots, shredders, virtual meeting video and audio equipment, and scanners must be ordered from the National Office to ensure compliance with security requirements. Ordering guidelines are in the Portal Libraries: *Tax-Aide: Technology>Equipment*.

A comprehensive list of Tax-Aide approved routers, monitors, dongles, keyboards, and mice that have been evaluated for compatibility with Chromebooks and other Tax-Aide equipment, titled Tax-Aide Approved Routers and Accessories is in the Portal Libraries at Tax-Aide: Technology/Equipment. This list is continually updated as new equipment is approved. All items on this list can be purchased locally and submitted for reimbursement using Code Z.

Any equipment not on the Tax-Aide Approved Routers and Accessories list, including equipment allowed using Code RF-Z, must be pre-approved in writing by technology staff at the National Office. Approvals are requested via a OneSupport ticket using the Technology form with technology topic "Other." If the equipment is approved by the National Office technology staff, a pre-approval request must be submitted to the appropriate SC or RC to ensure RF-Z

funds are available. If the purchase is approved, the equipment must receive an asset tag and be tracked in the Online Inventory System.

7.1.9. E-File Supplies and Consumables 2024-2025 Policy & Procedures Manual v1 64

Leaders are eligible for reimbursement for the purchase of certain e-file supplies and consumables (Code “Z”). The listing below identifies allowable items. Note: In the reimbursement request on the Portal, use Funding Code = “Position” – Federal Grants.

- Paper, envelopes, staples, staplers, binders, other expendable items
- Power strips
- Computer mice batteries (see also RFZ)
- Hotspots (non-Verizon service area) – require RC’s preapproval
- Routers
- Ethernet cables
- Chromebook adapters
- USB dongles
- Computer keyboards and numeric keypads
- Equipment repair and maintenance (not covered by the National contract)
- Storage fees (leaders have the option to use the National Depot or to use a local storage facility and be reimbursed under Code Z).

7.2. Reimbursement – Non-Leaders

Non-leaders, for the purpose of reimbursement, hold the title of ERO, Counselor, Client Facilitator, or Support Facilitator.

7.2.1. Reimbursement Eligibility

In addition to time required for any necessary training, non-leaders must volunteer in an assigned capacity for a minimum of 40 hours during the tax season to be eligible for reimbursement. Volunteers who attend training but do not serve the required 40 hours may not claim reimbursement for training or other activities. The SC must approve any exceptions to this policy.

Non-leaders are eligible for reimbursement of mileage/transportation expenses for training (Code T) or providing tax return preparation assistance to taxpayers (Code I); see subsection 7.2.3 for an explanation of these codes. They may exercise one of the following options:

- Decline reimbursement.
- Request a one-time flat rate reimbursement (\$50). Non-leaders who work strictly from home using an approved service delivery model, may request a one-time flat rate reimbursement if they work in an assigned capacity for a minimum of 40 hours during the tax season. Flat-rate reimbursements can be received only once a year, regardless of

the number of positions held by a single volunteer. As such, a volunteer should request flat-rate reimbursement for their highest-ranked position.

- Request itemized reimbursement for mileage/transportation to attend training and to provide tax assistance to taxpayers. Non-leaders can submit an itemized reimbursement request once during each grant period (October 1 – September 30) for each site at which they volunteer. Expenses related to temporary fill-ins at a site other than their primary site(s) should be included in the reimbursement request for the volunteer’s main site.

Note that non-leaders cannot receive a flat rate reimbursement and an itemized reimbursement in the same grant year.

7.2.2 Mileage Caps

Annually, SCs — with RC agreement — establish a dollar limit (mileage cap) for the entire season for an individual volunteer’s counseling transportation expenses (Code I). Volunteers who suspect their mileage expenses will exceed the state’s mileage cap must submit a pre-approval request to be approved by the SC. More information about creating pre-approval requests is in the tip sheets located in Portal Libraries: *Tax-Aide: Volunteer Portal*>09 *Reimbursements*.

7.2.3 Expense Codes

Only the following codes may be used by non-leaders on their reimbursement requests. Both expense codes may be combined on a single reimbursement request. The funding code for the appropriate assignment should autofill (e.g. Counselor - Federal Grants 2X - 2x).

T – Instructing/Volunteer Training: Mileage incurred for certification and policy training purposes. Note: When creating the reimbursement request in the Portal, use the funding code “Position – Federal Grants.”

I – Tax Assistance/Counseling Activities: Mileage incurred to provide tax preparation assistance. Note: When creating the reimbursement request in the Portal, use the funding code “Position Federal Grants.”

7.2.4 Mileage Reimbursement Request Specifics

Itemized mileage reimbursement requests must meet the following criteria.

- The mileage expense claimed must be the lesser of:
 - The actual cost incurred or door-to-door mileage to and from the volunteer’s home (as listed in the Portal) to the site. Parking and tolls may be added if they are part of the volunteer’s regular commute.

OR

- If public or private transportation (e.g., train, bus, Uber, Lyft) is used, expenses may not exceed equivalent mileage as noted above. Supervisors may approve alternate travel arrangements.

- Show the exact date, purpose, location, and roundtrip mileage for each day mileage was incurred for that site/assignment. This information can be shown by either: a) individual lines on the reimbursement request for each separate day, b) a detailed attachment, or c) a detailed explanation in the description area of the reimbursement request. Subsection 6.6.4 addresses reimbursement limitations/requirements for tax assistance provided for home/shut-in visits.

7.2.5. Reimbursement Submission and Approval Process

The volunteer assignment to which a reimbursement request is related must be in active status (i.e., no end date has been entered for the assignment) when the reimbursement request is submitted and approved. This requirement is necessary to ensure the request is processed through the system and paid. Supervisors will verify that the correct funding and expense codes are used and that the description boxes are completed. Supervisors may correct funding codes and expense codes, if needed, and then approve the reimbursement request. If corrections are needed to any monetary amounts, the supervisor will reject the request and identify the needed corrections.

The Local Coordinator (LC) is responsible for resolving requests from their site volunteers to assure compliance with reimbursement procedures. All submittals should be verified, and the request administered expeditiously. Verification should include assuring that the Description Box is completed accurately and that the correct Funding Code and Expense Codes are used. The supervisor may correct these and then approve the request. Verification should also include assuring that any required receipts are attached and that the receipt amounts match line-item amounts. If corrections are needed, the supervisor should reject the request and list the needed corrections.

Site volunteers' reimbursement requests are to be approved, or rejected, by the site's LC within five days of submission. A five-day delay in the disposition of a reimbursement request will cause an escalation to the District Coordinator (DC). The DC is responsible for determining the cause of the delay and working with the LC to determine the proper resolution.

7.3. Reimbursement – District Leaders

District leaders hold the title of District Coordinator (DC), Instructor, Administration Coordinator (AC), Technology Coordinator (TC), Training Coordinator (TRC), Communications Coordinator, Local Coordinator (LC), or Shift Coordinator (SCO).

7.3.1. Reimbursement Eligibility

District leaders are eligible for reimbursement of Codes I and T as described in subsection 7.2.

Note: A leader may submit a reimbursement request for Code I expenses only if they do so using one of their active non-leader positions.

District leaders may also be reimbursed for Code B and Z expenses — as described in subsections 7.1.5 and 7.1.7. LCs may use expense code B for mileage reimbursement even if they are counseling or assisting taxpayers because their primary responsibility is coordinating the site's operations.

District Coordinators, State Coordinators, and Regional Coordinators may authorize reimbursement of certain expenses as part of regional budgets.

District leaders may either:

- Decline reimbursement,
- Request a one-time flat rate reimbursement (\$80). Leaders who work strictly from home using an approved service delivery model may request a one-time flat rate reimbursement if they serve in an assigned capacity for a minimum of 40 hours during the tax season, or
- Request reimbursement for itemized mileage/transportation and other authorized expenses.

7.3.2. State Meetings and Instructor Workshops

District leaders who attend state meetings and/or instructor workshops are eligible for reimbursement for lodging, meals, and mileage associated with those meetings and approved by the SC. When creating the reimbursement request in the Portal, use funding code “Position – Federal Grants,” Code M for state meetings, and Code W for instructor workshops.

LCs may be invited to state meetings and be reimbursed at the discretion of the State Coordinator and Regional Coordinator.

7.3.3. Expenses Requiring Pre-Approval

District leaders are also eligible for reimbursement of certain additional expenses paid out of regional budgets, such as those described in subsection 7.1.4. Pre-approval requests agreed on with the SC must be submitted to the RC before submitting the reimbursement request. More information about creating pre-approval requests is in the tip sheets located in the Portal Libraries: *Tax-Aide: Volunteer Portal > 09 Reimbursements*.

7.3.4 Reimbursement Request Approval

The DC is responsible for approving reimbursement requests from their District Management Teams (LCs, AC, TC, TRC, etc.). All submittals should be verified, and the request should be administered expeditiously. Verification should include assuring that the Description Box is

completed accurately and that the correct Funding and Expense Codes are used. The supervisor may correct these and then approve the request. Verification should also include assuring that all receipts are attached and that the receipt amounts match line-item amounts. If corrections are needed to any monetary submittals, the supervisor should reject the request and list the needed correction.

A 5-day delay in the disposition of a reimbursement request from a District Management Team member will cause an escalation to the SC. The SC is responsible for determining the cause of the delay and deciding with the DC the proper resolution.

7.4. Reimbursement – State Leaders

State leaders hold the title of State Coordinator, Assistant State Coordinator, Administrative Specialist, Technology Specialist, Training Specialist, Partnership and Communication Specialist, Prospective Volunteer Specialist, or District Coordinator.

7.4.1 Reimbursement Eligibility

State leaders are eligible for reimbursement of code I, T, B, and Z expenses as described in subsections 7.2.1, 7.2.2, 7.3.1, and 7.3.2. Note: A leader may submit a reimbursement request for Code I – Mileage expenses only if they do so using one of their active non-leader positions.

State leaders may either:

- Decline reimbursement,
- Request a one-time flat rate reimbursement (\$80). Leaders who work strictly from home using an approved service delivery model may request a one-time flat rate reimbursement if they serve in an assigned capacity for a minimum of 40 hours during the tax season, or
- Request reimbursement for itemized mileage/transportation and other authorized expenses.

7.4.2. State Meetings and Instructor Workshops

Under the IRS grant, Tax-Aide must accumulate all costs associated with the annual state meetings and instructor workshops. Expense codes M (state meetings) and W (instructor workshops) are included in the reimbursement system in the Portal for that purpose. Annually, each SC receives a budget for Code M and W expenses within their split state. The SC is responsible for managing their budget, assuring all attendees properly submit their reimbursement requests with funding code “Position – Federal Grants” and use either code M or W, as appropriate.

7.4.3. Meeting Venue Billing and Contracts

All meeting spaces that have a cost associated with their use must have a contract signed by individuals in the National Office. If the cost exceeds \$1,500, direct billing is required. Direct billing allows for timely reporting and payment of hotel and related charges. National Office staff will ensure that the appropriate language is incorporated into the contracts to provide adequate insurance to protect the AARP Foundation from additional liability. The specific language needed for indemnification and force majeure is in the Portal Libraries: *Tax-Aide: General Information > Policy and Procedures>Hotel and Catering Direct Billing Process for Tax-Aide.*

Hotel contracts that total \$10,000 or more require three bids before a contract is signed and approved. All three bids must be submitted to the National Office for review to verify appropriate steps have been taken in the procurement process and for signature.

7.4.4. Expenses Requiring Pre-Approval by Regional Coordinator (RC)

Each RC receives an annual budget for their region for expenses not covered earlier in this subsection. State leaders are eligible for reimbursement of these items. Following is a detailed listing of all allowable items and the pre-approvals required for code RF-Z. Note: When creating the pre-approval request for RF-Z expenses, use the funding code “Position – Regional Funds.”

- Headphones – cap of \$25 per unit
- Misc. special equipment not specified as Code Z items. Note: All potential equipment and software requests must be approved, in writing, by the technology staff at the National Office prior to purchase.
- Scheduling software: This is an allowable RF-Z expense in calendar years 2023 through 2025 (to be used for the 2026 tax season). The software must have been purchased and used in 2022 and earlier to be eligible for reimbursement.
- Refreshments purchased during training meetings above the \$3 allowance per volunteer
- Volunteer recognition and meals
- Volunteer recruitment and Program promotion materials: Any such materials that are intended to be produced locally must receive content approval from the National Marketing Communications office and, if approved, be submitted for pre-approval of reimbursement from RF-Z funds.

Any other expense not covered elsewhere must be approved in writing by the RC before it is submitted for reimbursement. If approved, a reimbursement pre-approval request must be submitted, and approved, prior to the expense being incurred.

7.4.5. Mileage Caps

Annually, SCs — with RC agreement — must establish a dollar limit (mileage cap) for the entire season for an individual volunteer’s counseling transportation expenses (Code I). Volunteers who expect their mileage expenses to exceed their state’s mileage cap must be pre-approved by

the SC. More information about creating pre-approval requests is in the tip sheets located in the Portal Libraries: *Tax-Aide: Volunteer Portal > 09 Reimbursements*.

7.4.6. Approval of Reimbursement Requests

The SC is responsible for resolving reimbursement requests from their State Management Team (SMT). All submittals should be verified, and the request processed expeditiously. Verification must include assuring that the description box is completed accurately and that the correct funding and expense codes are used. The SC may correct funding and expense codes before approving the request. Verification should also include confirming that all receipts are attached and that receipt amounts match line-item amounts. If any monetary submittals require correction, the SC should reject the request and list the needed corrections.

The SC may also receive pre-approval requests for certain items defined above in the preceding sections.

A five-day delay in the disposition of a volunteer's reimbursement request sent to a DC will cause an escalation to the SC. The SC is responsible for determining the cause of the delay and deciding, together with the DC, the proper resolution.

A 5-day delay in the disposition of a volunteer's reimbursement request sent to an SC will cause an escalation to the RC. The RC is responsible for determining the cause of the delay and deciding, together with the SC, the proper resolution.

7.5. Reimbursement – Region Leaders

Region leaders are those holding the position of Regional Coordinator, Regional Administration Advisor, Regional Operations Advisor, Regional Technology Advisor, Regional Training Advisor, or Regional Partnership and Communications Advisor. These leaders are eligible for reimbursement of codes I, T, B, and Z expenses as described in the preceding subsections. Note: A leader may submit a reimbursement request for Code I expenses only if they do so using one of their non-leader positions.

Region leaders are eligible for reimbursement of travel expenses to attend national meetings, regional meetings, and state meetings. Region leaders who attend these meetings should use code B in their reimbursement requests to minimize impact on the SCs' budgets.

The RC is responsible for managing regional expenses for codes M, W, and RF-Z against the budgets given. Year-to-date expenses are available in the Portal report titled "Rxx – Regional Funds Current Year."

7.5.1. Approval of Reimbursement Requests

The RC is responsible for resolving reimbursement requests from their Regional Management teams (SCs and Advisors). All submittals should be verified and administered expeditiously. Verification should include ensuring that the reimbursement's description box is completed and that the correct funding and expense codes are used. Verification should also include confirming

that all receipts are attached and that receipts amounts match line-item amounts. The supervisor may correct funding and expense codes as needed and then approve the request. If any monetary submittals require correction, the RC should reject the request and identify the needed corrections.

The RC may also receive pre-approval requests for certain expenses identified in preceding subsections of this document.

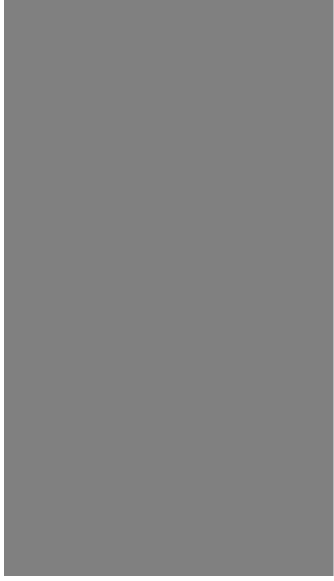
A five-day delay in the disposition of a reimbursement request sent to an SC will cause an escalation to the RC. The RC is responsible for determining the cause of the delay and, together with the SC, deciding the proper resolution.

A five-day delay in the disposition of a reimbursement request sent to an RC will cause an escalation to the AND. The AND is then responsible for determining the cause of the delay and, together with the RC, deciding the proper resolution.

7.6. Expense Codes Allowed by Position

Specifics for each of the following expense codes are covered above.

Expense Code	Non-Leaders	District Leaders	State Leaders	Region Leaders
I – Mileage	X	X	X	X
T – Training	X	X	X	X
B – Coordinating		X	X	X
Z – Volunteer E-file		X	X	X
Supplies/Consumables				
RF-Z – Regional Funds		X*	X*	X*
M – Meetings (state, regional, national)		X**	X**	X**
W – Instructor Workshop		X**	X**	X**



* Pre-approval required.

** Pre-approval required in some instances. Check with your supervisor for guidance.