

TO: Delegates to the 2024 NEA-Representative Assembly (NEA-RA)
DATE: May 10, 2024
FROM: MTA Division of Governance and Administration
SUBJECT: **NEA-RA Delegate Funding and Expense Information**

2024 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, voucher/receipt requirements, and all stipulations below still apply.

Note: Separate funding policies apply 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. Those six sessions must include at least one session from EACH of the four days of the NEA-RA 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. Delegates must obtain the required accountability tickets during the RA and follow instructions to be counted correctly. **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).

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 Thursday, July 4; Friday, July 5; Saturday, July 6; and Sunday, July 7.

Statement of Intent and W-9 Form Required

Funds from MTA are only dispersed to delegates who have submitted the Statement of Intent Form and IRS Form W-9 to MTA. Links to both are provided in the email sent to delegates and on the MTA's RA webpage, www.massteacher.org/ra (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 and expense voucher must be submitted to account for the travel funding MTA provides. Delegates receiving funding from MTA must provide receipts and a completed expense form (voucher packet).

>>> 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 with the funds categorized as "other income" and treated as taxable by the IRS. Please plan accordingly. Original receipts are required.

Expenses you may claim on the expense form/voucher:

- Transportation:** Airfare, train fare, car mileage, tolls, parking, taxi, Uber, etc.
Only Economy/Coach air and train travel can be claimed.
If driving by car to Philadelphia, per MTA policy, "If rail or air transportation is available and practical, but the individual elects to travel by car, the maximum reimbursement to the owner will be the normal cost of roundtrip economy fare by plane."
For delegate travel to Philadelphia by personal vehicle, the maximum which may be claimed for mileage, tolls, and parking is \$500. Receipts are required for any parking expenses claimed toward that amount.
IRS mileage rate when using your personal vehicle is \$.67/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 2 (check-in) – July 8 (check-out) are approved lodging dates (6 nights).
- Meals:** Meals are subject to meal maximums explained below.
Note NEW POLICY on meal allowance per diems explained below: *You may claim the per diem amount and do NOT need to provide receipts.*
Cannot claim reimbursement if meal is provided by MTA (e.g. caucus breakfasts)
- Miscellaneous:** Hotel tips, for example. Show amounts and provide description/explanation.

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

Funding 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/Per Diem Amounts

MTA uses the USGSA meals and incidental expense rate for reimbursement amounts. Since the NEA-RA is in Philadelphia, that rate is used.

2024 USGA M&IE meal maximums (inclusive of tips) for Philadelphia:

(note breakfast exception below)

Daily Breakfast: \$18; Daily Lunch: \$20; Daily Dinner: \$36; Daily Incidental Expenses: \$5

For the 2024 NEA-RA, **delegates may claim the per diem amount on their expense voucher without the need to provide receipts.** Since breakfast is being provided at the caucus meetings, delegates may claim lunch + dinner (\$20 + \$36 = **\$56**) per full day in Philadelphia. On the first and last day of travel, only 75% of the total meals amount may be claimed.

Tip Guidelines

The \$5 per day maximum incidental expenses amount may be claimed to cover tips for housekeeping or baggage handling. Receipts are not required for incidental tips \$3 or less. Meal tax and gratuities are included in the above meal amounts.

What if your expenses exceed the funding 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 funding being reported to the Internal Revenue Service on Form 1099 as non-employee compensation (taxable income).
- The hotel **will not** accept your MTA funding check to be used toward payment of your sleeping room bill. Please plan accordingly.

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:

RECEIPTS

MEALS: For the 2024 RA, delegates may claim the per diem allowance for meals, and receipts are NOT required. Refer to the voucher for details on meal expense claims.

Detailed itemized receipts ARE required for all other expenses except mileage and tolls.