

Reimbursement of delegates' expenses

PSA policy recognises that **delegates** who incur reasonable, additional costs in attending meetings are entitled to be fully reimbursed for those costs to ensure they are not out-of-pocket while working on approved union business. On the other hand, this reimbursement is not a recognition of service to the union, and does not normally apply to delegates' activities in the workplace.

The secretariat is responsible and accountable for prudent stewardship of members funds and administratively requires staff to follow basic accounting procedures.

claiming reimbursement of expenses

The following notes are intended to help you complete your claim form:

GST invoices: as well as supporting your claim for reimbursement, the following documentation is required to enable the PSA to obtain a refund of GST:

- up to \$10 - no receipt but please provide evidence of expenditure if available
- over \$10 and up to \$50 - evidence of expenditure
- \$50 and over - a full GST invoice

Accommodation: Out-of-town delegates attending meetings will have accommodation booked by PSA in order to obtain frequent user discounts.

If you prefer to stay privately you can obtain a hospitality allowance of \$55.00 in total as a contribution to your hosts costs.

Meals:

- continental breakfast \$25
- lunch (unless provided) \$20
- dinner (if staying overnight) \$60

If travelling by air during mealtime and meals are not provided, you may claim \$14.

It is not expected that delegates attending local meetings would incur the cost of an evening meal. However, if pressure of business requires a dinner break to be taken, and the meeting subsequently resumed, reasonable costs can be claimed (please provide receipt).

Travel

Airports to meeting venue: major cities provide regular and reasonably priced shuttle services and should ordinarily be used. Receipts should be obtained where shuttle or taxi services are used.

Meeting venue to airport: public transport or shuttle. In instances where it is as inexpensive and convenient for groups to take a taxi, taxi chits can usually be supplied.

Local meetings: again the advice is to use the least expensive form of transport commensurate with reasonable convenience.

Private transport: running costs are reimbursed at 70 cents per kilometre [previously 62 cents - new rate applies from 4/8/09]:

- to and from home airport
- to and from meetings (unless you usually use your car for work)
- parking fees can be claimed
- parking fines - not claimable.

Salary reimbursement: it is administratively easier for your employer to continue to pay you and bill the PSA. It also keeps your salary/PAYE records simpler and makes your annual tax return more straightforward. If your employer will not use this option or where your employer insists on charging the PSA at a rate that includes overheads and/or profit margins, wages or salary will be reimbursed direct to you based on proof of wage or salary rates and LWOP etc. Also, it is **essential** for you to complete a tax form (IR 330) so that the PSA can make the correct payments and returns to the IRD. Tax forms can be obtained from the PSA finance unit when making a claim.

Childcare costs:

The PSA will reimburse expenses incurred for childcare which unavoidably arise from undertaking responsibilities on behalf of PSA.

- no claim should be made for childcare normally incurred during the working week;
- no claim should be made where there is a reciprocal arrangement between relatives, friends or neighbours;
- in cases where a gift is usually given instead of payment, claims for reimbursement up to \$30 may be accepted;
- where a child is placed in professional care, the PSA should be invoiced directly; or if the duration of care required does not justify a billing arrangement receipts should specify the date and time care was provided.
- where there is an informal arrangement, but a cash payment is made, reimbursement may be claimed for the agreed rate, up to a maximum of \$8 an hour, with an overall maximum for one day of \$55 for one or more children.

Settlement of claims: claims are processed by the finance unit in Wellington. Delegates attending meetings in Wellington can, if required, obtain a cash settlement for modest amounts. For larger claims including salary reimbursements, settlement will usually be made within two days by direct credit to a nominated bank account or by cheque.