



**McCormick Place  
Chicago, IL July 3 – 6, 2022**

TO: Delegates to the 2022 NEA-Representative Assembly (NEA-RA)  
DATE: June 7, 2022  
FROM: Mary Gilgallon, Director of Governance and Administration  
SUBJECT: **NEA-RA Delegate Funding and Expense Information**

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**Funding Amount Maximums for In-Person Delegates:**

- Up to \$600 for local delegates (*Distributed after the RA*)
- Up to \$1,600 for statewide, regional, retired, and student delegates (*\$1000 distributed before the RA; \$600 distributed after*)

**Funding for Remote/Virtual Delegates:**

- Delegates who attend the remotely may submit the expense for meals only (delivery, pick-up, etc.), subject to the stipulations below.

**Accountability – All Delegates**

The accountability system for the NEA-RA requires that all 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 stipend. The stipend and the certificate of 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. In-person delegates must be sure to obtain the required accountability tickets available during the RA and follow instructions to be counted correctly.**

*For in-person delegates*, 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 Sunday, July 3; Monday, July 4; Tuesday, July 5; and Wednesday, July 6.

*For virtual/remote delegates*, accountability shall be determined by the NEA's reporting of those delegates logged in to the virtual platform. Delegates will also be required to submit an attestation form with their meal reimbursement form.

**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).

## **For In-person Delegates:**

### **Statement of Intent and W-9 Form Required**

Funds from MTA are only dispersed to in-person delegates who have submitted the online Statement of Intent and IRS Form W-9 to MTA. Links to both are provided in the email to delegates.

### **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 forms (vouchers). 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.**

#### **In-person Delegates: 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 \$.585/mile.
- Lodging: Show daily expenses and total, include hotel receipt with daily charges shown.  
Only July 1 (check-in) – July 7 (check-out) are approved RA lodging dates (6 nights).
- Meals: 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 (\$1600 or \$600, 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 or entertainment, 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/ approved/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 Chicago, the maximum total daily meal reimbursement per delegate is \$79 (inclusive of tax and gratuity). This is the US General Services Administration (USGSA) meals and incidental expenses (M&IE) rate for Houston. *Alcoholic beverages will not be reimbursed.*

2022 USGA M&IE meal maximums (inclusive of tips) for Chicago:

Total Daily Meal Limit: \$79

*Breakdown:* Daily Breakfast: \$18; Daily Lunch: \$20; Daily Dinner: \$36; 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 2022 NEA-RA, breakfast will be provided by MTA to the delegates as part of the morning caucus meetings on

July 3, 4, 5, and 6. Therefore, the \$18 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 \$600 for local delegates and \$1600 for other delegates.** Any expenses above that amount are your personal responsibility.

### **Remember:**

- Immediately following the Convention, and no later than August 15, please forward your expense voucher and receipts to:  
MTA, Division of Governance, 2 Heritage Drive, 8<sup>th</sup> 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](mailto:jconnelly@massteacher.org) or at 617-878-8305.

### **For Remote (Virtual) Delegates:**

Delegates who attend the NEA-RA virtually, July 3 – 6 , may submit to MTA the expenses **ONLY for meals** (delivery, pick-up, etc.), subject to the stipulations below.

- Dated, detailed, itemized receipts, including the date and list of items purchased is required. A credit card receipt, which shows only the total amount plus tip is NOT acceptable, as it is not itemized.
- Reimbursement will be made for lunch and dinner during the days of the RA only: July 3, 4, 5, and 6. Note, the hours of the RA are 11 am to 7 pm (Eastern time) each day.
- Accountability requirements must be met in order to claim reimbursement. See accountability policy above. An attendance certification form signed by you is required when submitting the expense voucher.
- The maximum reimbursement amount is determined by the US GSA per diem amounts for Boston.
- Allowed daily maximum: \$20 lunch; \$36 dinner. Combined total allowed: \$56.

- Meal allowance amounts within the same day may be combined. (So, a \$56 dinner on a given day will be reimbursed if the lunch allowance is not used; a \$46 dinner would be allowed if \$10 is used for lunch, etc.)
- 20% is the pre-tax meal gratuity maximum. Gratuity amounts are included in the daily/meal maximums; may not claim gratuities greater than 20% of pre-tax cost of meal.
- Only receipts for meals will be reimbursed. Grocery purchases are not covered under this funding policy. Alcoholic beverages are not reimbursable.
- Immediately following the Convention, and no later than August 15, please forward your expense voucher and receipts to:  
MTA, Division of Governance, 2 Heritage Drive, 8<sup>th</sup> Floor, Quincy, MA 02171-2119
- Any overages or claims for uncovered items will be automatically deducted from your voucher, and reimbursement will be made on covered items only.
- The Statement of Intent and IRS form W-9 are not required for meal reimbursement for remote delegates.

An expense voucher will be provided for the use of remote delegates. Be sure to include the delegate name and mailing address on the voucher. An attestation of attendance is also included with the voucher and is also required. Please submit the attendance form and the completed voucher with receipts to: John Connelly, Governance Division Massachusetts Teachers Assn, 2 Heritage Drive, 8th Floor Quincy, MA 02171-2119

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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!**