

**REED COLLEGE  
VOLUNTEER EXPENSE POLICY**

Reed College appreciates the essential role that volunteers play in the life of the college. The college offers tax receipts or reimbursement for expenses incurred while carrying out volunteer responsibilities. We are also pleased to credit unreimbursed expenses to the Reed College Annual Fund. Gifts to the Annual Fund are essential to meet our fundraising goals.

All alumni board members are eligible to be reimbursed for travel to Reed to one board meeting per fiscal year (July 1–June 30). Members of the executive committee are eligible for reimbursement for all board meetings that take place on campus.

The following guidelines may help volunteers determine their eligibility to deduct as charitable contributions some of the unreimbursed costs incurred in their services on behalf of the college. Copies of receipts and the completed Statement of Volunteer Expenses should be submitted to the Office of Alumni Relations.

***THANK YOU FOR VOLUNTEERING!***

## **REIMBURSEMENT/DEDUCTIBILITY GUIDELINES**

If volunteer incur expenses while working on Reed's behalf as requested or authorized by the college, those expenses may be reimbursed on the following basis. If volunteers elect not to be reimbursed, the expenses may be deductible for federal income tax purposes.

### *Travel*

Travel expenses may be reimbursed or deducted on the following basis, provided there was "no significant element of personal pleasure, recreation, or vacation" involved in the travel.\*\*

Car—actual operating costs: mileage (\$.40/mile), tolls, parking.

Train or bus—coach fares only will be reimbursed.

Airplane—minimum feasible airfare (Sat. night stay for lower cost).

Taxi, bus, or airport limousine—as necessary in connection with the above travel.

This does not include the cost of car rental, except in those cases when it is more economical than individual fares.

Lodging—reasonable lodging expenses (provided that Reed College will attempt to house volunteers visiting the college with local alumni whenever possible in order to keep expenses for events within reasonable limits).

Meals—reasonable costs for meals while away from home overnight.

Insurance and depreciation costs on vehicles used for volunteering cannot be deducted. Volunteers may deduct actual oil, gas, repair, and maintenance in lieu of mileage, but the college will reimburse only for mileage.

### *Telephone, Postage, Stationary, Printing/Copying, Program Expenses*

Actual costs as necessary in the performance of volunteer duties.

### *Hosting Events*

The costs of caterers, invitations, and restaurant charges that volunteers incur in hosting events at the request of Reed College are reimbursable or deductible, but volunteers must exclude expenses attributable to benefits the volunteer and his/her family enjoyed.

### *Nondeductible Expenses*

Volunteers cannot deduct or be reimbursed for the value of their services. In addition, a volunteer cannot deduct or be reimbursed for the use of a volunteer's house or rent-free use of the volunteer's office for meetings.

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\* See IRS Publication 526, "Charitable Contributions" .

### *Substantiation of Expenses*

Volunteers must be prepared to substantiate all claimed income tax charitable contribution deductions with canceled checks, receipts, diary entries, etc. If the expenses incurred are equal to or greater than \$250, then the volunteer must also obtain a letter from the college describing the volunteer services.

### *Credit for Annual Giving\*\**

Should you prefer, you may credit all or part of your reimbursable expenses to the Annual Fund. Donors who qualify for matching gifts should request reimbursement and then forward to us a personal check with the completed matching gift form.

### *Reimbursement Procedure\*\**

We request that you pay your reimbursable expenses and then submit an itemized statement with receipts and other supporting data attached. Should these not total \$50 or more, however, we ask that you accumulate them, since the cost of processing each request is considerable. If anticipated expenses exceed \$100, you may request an advance.

### **Return form and receipts to:**

Reed College  
Alumni Relations  
3203 SE Woodstock Boulevard  
Portland, Oregon 97202-8199  
(503) 777-7589

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\*\* Submit attached form within one month of incurring expenses for either reimbursement or Annual Fund Credit.