



**CoDA Service Conference (CSC)
2024 Motion Form**

Check one:

___ **Motion submitted by:** Board - CoDA Inc.

___ **Motion submitted by:** Board - CoDA Resource Publishing (CoRe)

X **Motion submitted by:** (Committee)

Committee Name: ___Finance Committee_____

___ **Motion submitted by:** Voting Entity (VE)

VE Name: _____

Submitted Date: _____

IMPORTANT DEADLINES:

- **Motions** are due **75 days** prior to CSC which for this year is **Wednesday, 2024 May 8**.
- **Bylaw** changes/amendments are due **75 days** before CSC which for this year is **Wednesday, 2024 May 8**. These changes/amendments cannot be brought to the floor if this deadline not met. In accordance with our Fellowship Service Manual (FSM) and CoDA Bylaws, Bylaw amendments are to be submitted to the Board Secretary: secretary@codas.org.
- **Revisions** are due **60 days** prior to CSC which for this year is **Thursday, 2024 May 23**.

Motion Number: 1. () 2. () 3. () 4. () 5. (**X**) (Check One)

Revision #: _____ **Revision Date:** _____

Note: Please refrain from using CoDA acronyms such as VE, CEC, IMC, etc. when completing this form unless you make a reference such as: CoDA Events Committee (CEC) then use CEC.

Motion Name: ___**2024 Accountable Reimbursement Plan** _____

Motion – In this section write exactly what the motion is. Do NOT attach a file. (If the motion is to change something in the FSM, be sure to write exactly how the wording should appear in the FSM):

The Finance Committee moves to include the Accountable Reimbursement Plan into the FSM for the guide to expense reimbursement for the entire Fellowship.

Accountable Reimbursement Plan of Co-Dependents Anonymous, Inc.

It is the policy of Co-Dependents Anonymous, Inc. ("CoDA") to reimburse employees, volunteers, partners, members, and/or independent contractors (hereinafter collectively referred to as "Reimbursee") for authorized business expenses of CoDA pursuant to the following guidelines.

Expenses must have a business connection: Authorized expenses paid by any Reimbursee of CoDA must have a business connection and must otherwise be deductible by CoDA under federal tax law. Treas. Res. § 1.62-2(d). To be deductible under federal law, the expenses must be incurred in connection with the performance of services by the Reimbursee on behalf of CoDA.

Expenses must be substantiated: Reimbursee must substantiate their business expenses to CoDA for reimbursement. Treas. Reg. § 1.62-2(e). Substantiation includes any relevant documentary evidence that shows the following with respect to every expense for which the Reimbursee seeks reimbursement:

- Amount;
- Date;
- Location (if applicable);
- Description of the business purposes of the expense; and
- Any other relevant information regarding the expense.

Documentary evidence is required for reimbursement in the form of receipts, invoices, or any similar documentation, including credit card bills and bank statements. For meals, Reimbursee need not provide receipts, invoices, credit card bills, bank statements if *per diem* reimbursement is used as detailed below.

Mileage reimbursement for personal vehicles: Reimbursee shall be reimbursed for the business use of their personal automobiles at the standard federal mileage rate for the period of business use. <https://www.gsa.gov/travel/plan-book/transportation-airfare-rates-pov-rates-etc/privately-owned-vehicle-pov-mileage-reimbursement>

Documentary evidence for mileage reimbursements must include a description of the business purpose, the starting location, ending location, and total miles. Printed driving directions from reputable internet map sources are acceptable to prove mileage. Reimbursee need not disclose the addresses of their personal residences and may instead use the nearest cross streets.

***Per diem* reimbursement in lieu of strict substantiation:** CoDA may reimburse Reimbursee for meals based on *per diem* amounts. Reimbursee must demonstrate the time, place, and business purpose of their trip that gives rise to the meal *per diem* reimbursement. The *per diem* reimbursement shall only cover the costs of meals and cannot exceed federal *per diem* meal rates. The federal *per diem* meal rates for domestic travel may be located at the following address:

<https://www.gsa.gov/travel/plan-book/per-diem-rates> The federal *per diem* meal rates for foreign travel may be located at the following address: https://aoprals.state.gov/web920/per_diem.asp. The breakdown of the *per diem* meal rates for foreign travel are located at the following address: https://aoprals.state.gov/content.asp?content_id=114&menu_id=75.

Lodging: Lodging expenses should be direct billed to CoDA whenever possible unless requesting a private room (which will not be direct billed). Reimbursee is expected to share hotel rooms with one other Reimbursee. If Reimbursee opts not to share a hotel room, the Reimbursee is personally responsible for 50% of the lodging expense, including taxes, and cannot seek reimbursement for such amount. If Reimbursee chooses to stay for personal reasons at the end of a CoDA event, the Reimbursee is responsible for 100% of lodging. Medical exceptions may apply (contact treasurer@codas.org for clarification) and may be granted by CoDA's Board of Trustees.

Mode of Transportation: Reimbursees are free to determine their mode of transportation (e.g. by air travel vs. by car) depending on personal preferences, but Reimbursees that travel by air must select the lowest, logical, economy/standard class fare available. Reimbursees that travel by a privately owned vehicle may seek reimbursement at the current privately owned vehicle (POV) mileage reimbursement rate, accessible here: <https://www.gsa.gov/travel/plan-book/transportation-airfare-rates-pov-rates-etc/privately-owned-vehicle-pov-mileage-reimbursement>. When driving, reimbursement is only available for one day lodging and meals, per diem, in each direction traveled.

Excess reimbursements must be returned: Reimbursee must return to CoDA, within sixty (60) days, any amounts provided as a reimbursement under this plan in excess of the Reimbursee's substantiated expenses. Treas. Reg. § 1.62-2(f).

Time for submitted reimbursement requests: Requests for reimbursement of business expenses under this plan must be submitted to CoDA's designated department in the manner required by such department (i.e., submitting documentary evidence together with a summary or tracking sheet) within sixty (60) days of the date of the expense).

Payment of reimbursed expenses: Reimbursements shall be paid to Reimbursees by check, wire, or other electronic method. Reimbursees may receive an advance of expenses by submitting estimated expenses (*per diem* calculations, mileage estimates, etc.). If an advance is received, Reimbursee must submit their final expense report within 60 days of the advance and repay any funds that were advanced in excess of the Reimbursee's substantiated expenses.

Plan year: This plan shall be maintained on a calendar-year basis.

Plan amendments and alterations: This plan shall not be amended or altered in any way by the Reimbursee or CoDA without the written and approved authorization from an outside tax attorney.

Reimbursee' failure to comply with plan: At the discretion of the CoDA, Reimbursee's failure to comply with the requirements of this plan will render his or her expenses related to such failure non-reimbursable.

Intent, background, other pertinent information (Do NOT attach a file. If you have reference documents, please embed them here):

Remarks: What is the financial impact of this motion to the CoDA Budget this year and in future years?

We ask that you use the most current FSM on coda.org and be very specific where this change should be made to include references to a certain sentence, paragraph, etc. You may copy and paste from the current FSM to ensure accuracy and indicate as “current wording:”, then list the change or update by indicating “new wording:”.

This motion requires changes to the following: (check all that apply)

___ **CoDA Bylaws: Page/Section #** _____
___ **FSM Part 1 – Structure and General Information: Section #** _____
___ **FSM Part 2 – Meeting Handbook: Section #** _____
___ **FSM Part 3 – Guidelines for Other Service Levels: Section #** _____
___ **FSM Part 4 – Service Conference Procedures: Section #** _____
___ **FSM Part 5 – World Level Service Details: Section #** _____
___ **Change of Responsibility:** _____
___ **Other:** _____

Specific details:

Section # and title:

Copy and Paste from most current FSM on coda.org

Motions are to be sent to: submitcsc@coda.org

Bylaw changes/amendments are to be sent to: secretary@coda.org

If you want assistance writing your motion, please send email to Board@CoDA.org

(Data Entry Use Only)

Motion result: _____