

Duke University School of Law Moot Court Board

**Reimbursement Policy**  
**for Moot Court Competition Expenses**

The procedures and guidelines listed below are required by Duke and conform to IRS regulations with respect to expense reimbursements. Please respect them and address any questions to Moot Court Board Treasurer, John Fred or to Kate Melcher (phone: (919) 613-7007).

**Ways to pay for expenses** (notice a common theme!):

- Treasurer prepays; *traveler brings back receipts* (usually used for airfare and hotels).
- Traveler pays, *brings back receipts*, and gets reimbursed (used mainly for meals, taxis & mileage).
- Traveler requests a "travel advance" and *brings back receipts* (advances are available *only* if traveler is really unable to pay up front).

**General guidelines for requesting reimbursement:**

1. Save original receipts. Photocopies of receipts don't cut it. The *only* charge for which students may be reimbursed without a receipt is car mileage.
2. Attach receipt(s) to a completed Moot Court Reimbursement Form (available from the "Resources" page of the Moot Court Board website -- [www.law.duke.edu/student/act/mootcourt/index.html](http://www.law.duke.edu/student/act/mootcourt/index.html) -- and in John Fred's mailfolder) and place in John's mailfolder within 10 days of returning from your trip. Please note that any receipts submitted after 10 days will *not* be reimbursed.
3. Your check will arrive in Kate Melcher's office in about three weeks. She will e-mail you to let you know when it arrives.
4. Reimbursement for travel will not be given until the trip is completed. If a travel advance is issued, it must be settled within one week of completion of the trip. If not cleared within thirty days from completion of the trip, the uncleared amount on the Cash Advance Account will remain on the student's Bursar account until cleared.

**PRE-COMPETITION EXPENSES**

**Copies**

All copies should be made at the Law School either using the Moot Court copy code (which will

be given to you by the Treasurer) or through the copy center on-site. The copy code is enabled on the copiers located on the first and second floors in the copy rooms in the administrative wing hallways. The school copy center is located in the mailroom (next to JD's) and the contact person is Kelly, the mailroom attendant. Fill out a copy order form and place the carbon copy in John's mailfolder. Turnaround times for the school copy center are usually 24-48 hours, so plan ahead if it is a sizable copy job.

*Under no circumstances* should you use Kinko's or any retail copy centers. If you make your copies at one of these places, you will *not* be reimbursed. If for some reason you feel that it is necessary to use a commercial copy center (e.g., there is a service you need that is not provided at the school copy center), request approval from the Treasurer *before* going there. If the treasurer approves the use of one of these locations, tell them that it is a job for Duke and ask them not to charge sales tax.

### **Postage**

Whenever possible, use the Post Office to mail your items, as retail postal centers charge a sizable mark-up. Save your original, itemized receipts submit them for reimbursement using a Reimbursement Form.

## **COMPETITION & TRAVEL EXPENSES**

Only transportation, hotel, and meal expenses may be reimbursed. Please read details below on the reimbursement process for each of these.

### **Transportation**

The requirements for travel reimbursement vary with the mode of transportation:

- **Air Travel** -- In most cases, your plane tickets will have been purchased in advance by the Treasurer, so *save your boarding pass stubs* and give them to the treasurer when you return. If you purchase the ticket yourself and wish to be reimbursed, an original airfare passenger receipt is required. If no paper ticket was issued, a boarding pass stub is required, along with a printout of the itinerary showing the ticket price.

Parking at the airport will be reimbursed for up to two members of the competition team (thus, team members should carpool whenever possible). Remote parking (i.e., the least expensive alternative should be used). An itemized receipt is required. Travel to and from the airport will not be reimbursed.

- **Mileage** -- Make a record of the actual mileage you drive for Moot Court travel. Write that amount on a Reimbursement Form and give it to the Treasurer. The current IRS rate for

- Parking -- The Moot Court Board will reimburse up to \$10 a day for out-of-town parking (this limit does not apply to airport parking, discussed above). If your parking is higher than this amount, submit a brief explanation on the Reimbursement Form as to why it is so (e.g., you were staying in a downtown hotel with no other parking available). Choosing valet parking at a higher rate is not an acceptable explanation.
- Taxis -- For travel within a city, please try to take public transit rather than hailing a cab. A maximum of \$15 per competition team per day will be allowed for taxi expenses.
- Rental Cars -- You must bring back an itemized receipt for the rental car, which shows a breakdown of all of the rental expenses. Do not prepay gas, unless you will be driving long distances for several days and honestly think you will use an entire tank of gas. The cost of the Collision Damage Waiver (CDW) and Personal Accident Insurance (PAI) coverage on rental cars will be reimbursed.

### **Hotels**

The Moot Court Board will cover room and taxes, but no other hotel charges. Whether or not your room has been prepaid by the Treasurer, you must *bring back a hotel folio* (itemized statement of each charge) stating a zero balance. If you make Moot Court-related phone calls from the room, you must pay for them yourself and request reimbursement. *Do not* under any circumstances use the hotel's direct long-distance!! Use your own calling card or request a Moot Court long-distance code from the Treasurer before leaving for your trip.

### **Meals**

Overnight, out-of-town meals may be reimbursed at the following rate: Breakfast - \$7.00; Lunch - \$10.00; Dinner - \$15.00. *A receipt is required* for all meal expenditures (note: the meal guideline is not a *per diem*; you will only be reimbursed the amount that you actually spend). Itemized receipts are required rather than credit card receipts. Travelers should select reasonably-priced restaurants.

- Breakfast -- Breakfast will be allowed whenever the traveler is out of town the night before or when the incurred travel begins earlier than a normal breakfast.
- Lunch -- Lunch will be reimbursed provided that the trip begins before the lunch hour.
- Dinner -- Reimbursement for dinner will be made when the traveler is away from home for the evening meal or does not return home until after the normal dinner hour. Reimbursement for a meal during a one-day business trip is not allowed without pre-approval.

Gratuities of up to 20% may be reimbursed. Expenditures for alcoholic beverages will *not* be reimbursed. If you are unsure as to whether a meal expense is allowable, please discuss meal reimbursements with the Treasurer.

### **Miscellaneous Un-Reimbursable Expenses**

The Law School's policy is to reimburse its travelers for all reasonable and necessary expenses incurred while transacting the affairs of the Law School. However, there are specific types of expenses considered to be personal, and therefore *not* reimbursable. The following list is illustrative, and does not necessarily include all items considered to be personal expenses:

- Cleaning, pressing, and laundry (except when the trip exceeds five days)
- Barber, manicurist, shoe shine, personal toiletries
- Personal telephone calls except to report changes in schedule
- Repairs on personal automobiles damaged while on Law School business or general repairs and towing fees while on Law School business
- Traffic violations and court costs (!)
- Loss or theft of personal property
- Movies, newspapers, books, snacks, spas, room mini-bars, fitness centers

*Travel Safely and do the Moot Court Board and Duke Law proud!*