



# TEC 2019

DEVELOP TALENT. HONE SKILLS.

**WEBINAR**

## Expense Reimbursements: How To Establish and Maintain an Accountable Plan

INSTRUCTOR: MATT WILLIS, Tax Partner, BSG&M

**TUESDAY, AUGUST 20, 10–11 A.M.**

**Register by August 14**

Many electric cooperatives reimburse employees and directors for actual travel expenses, while others use per diems and the less commonly used “high-low” method. This webinar will explore the goal—regardless of the method used—to create a so-called “accountable plan” so that payments and reimbursements made under the plan are a business expense to the payee and excluded from taxable income of the recipient.

Participants learn to:

- Identify the policy and documentation requirements of each type of travel reimbursement plan for both employees and directors.
- Recognize the special considerations for directors, such as spousal travel.
- Support the implementation and maintenance of the cooperative’s accountable plan.

[Click here to register.](#)

### Webinar Registration Fees

**Member Registration:** \$99 per person

**Group Rate:** \$275 per cooperative (unlimited attendees)

**Nonmember Registration:** \$200 per person

**For more information:** Brooke Robertson, (512) 486-6212, [brobertson@texas-ec.org](mailto:brobertson@texas-ec.org)

### Continuing Education Units and Continuing Professional Education Hours

This course may be eligible for CEUs or CPEs, depending on the governing body. Upon request, TEC will provide a certificate of completion to participants who complete the entire course. Participants may use certificates to apply for CEUs/CPEs.

**Cancellations** received two weeks prior to the start of the webinar are fully refundable. Any cancellations received after this date will not be issued a refund.



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