



**Oregon Convention Center
Portland, OR July 2-6, 2025**

TO: Delegates to the 2025 NEA-Representative Assembly (NEA-RA)
DATE: May 13, 2025
FROM: MTA Division of Governance and Administration
SUBJECT: **NEA-RA Delegate Funding and Expense Information**

2025 NEA-RA Funding Amount Maximums:

- Local Delegates: Up to \$1300 (*Distributed after the RA*) <<Delegates elected through their Local
- Statewide, Regional, Retired Delegates: Up to \$2,500 <<Delegates elected through MTA (*\$1450 distributed before the RA; \$1050 distributed after**)

* Delegates for whom the \$1450 advance is insufficient may request the additional \$1050 prior to the RA. Please email MTAGovernance@massteacher.org. Note that accountability, voucher/receipt requirements, and all stipulations below still apply.

The above funding amounts reflect a \$500 increase for the 2025 meeting in Portland.

Please note that different funding policies apply to and will be provided to delegates who have NEA responsibilities and receive separate funding from NEA (e.g. NEA Resolutions members).

Accountability – All Delegates

The accountability system for the NEA-RA requires that delegates attend at least 75% (six sessions) of the eight sessions of the NEA-RA. Those six sessions must include at least one session from EACH of the four days of the NEA-RA in order to receive the MTA funding.

Note that the accountability system currently does not apply to the MTA caucuses. Delegates must obtain the required accountability tickets during the RA and follow instructions to be counted correctly. **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).

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 Thursday, July 3; Friday, July 4; Saturday, July 5; and Sunday, July 6.

Statement of Intent and W-9 Form Required

Funds from MTA will be dispersed to delegates who have submitted the Delegate Statement of Intent Form and IRS Form W-9 to MTA. Links to both are provided in the email sent to delegates and on the MTA's RA webpage, www.massteacher.org/ra (or request the links from MTAGovernance@massteacher.org).

Expense Vouchers and Receipts

IMPORTANT - VOUCHER AND RECEIPTS REQUIRED: The IRS and MTA's auditors require that receipts and expense voucher must be submitted to account for the travel funding MTA provides. Delegates receiving funding from MTA must provide receipts and a completed expense form (voucher packet).

>>> 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 with the funds categorized as "other income" and treated as taxable by the IRS. Please plan accordingly. Original receipts are required.

Expenses you may claim on the expense form/voucher:

- Transportation:** Airfare, train fare, car mileage, tolls, parking, taxi, Uber, etc.
Only Economy/Coach air and train travel can be claimed.
IRS mileage rate when using your personal vehicle is \$.70/mile.
Rental cars fees **are not reimbursable** unless approved by MTA in advance.
- Lodging:** On the voucher, show daily expenses and total, include hotel receipt with daily charges shown. Only July 1 (check-in) – July 7 (check-out) are approved NEA-RA lodging dates (6 nights).
- Meals:** Meals are subject to meal maximums explained below.
Note POLICY on meal allowance per diems explained below: You may claim the meal per diem amount and do NOT need to provide receipts.
Cannot claim reimbursement if meal is provided by MTA (e.g. caucus breakfasts)
- Miscellaneous:** Hotel tips, for example. Show amounts and provide description/explanation.

On the final page of the voucher, enter the amount funded by MTA (\$2500 or \$1300, depending on your category of delegate). **If your documented expenses fall under this amount, MTA requires that you send a personal check back to MTA for the difference, payable to MTA.** The funding is intended only to cover actual travel expenses, and delegates may not keep any excess funds.

Funding is only authorized as reimbursement for approved travel/living expenses to include transportation, lodging, meals, tips, etc. for the NEA-RA. It is not to be used for expenses related to attending other events or conferences and is not to be used for the purchase of convention souvenirs, entertainment, events, 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 and reimbursable expenses, please contact the MTA Division of Governance before incurring the expense.

What if your expenses exceed the funding amount?

The maximum funding provided by MTA is \$1300 for local delegates and \$2500 for other delegates. Any expenses above that amount are your personal responsibility.

What if you are adding on personal travel before or after the RA, and not doing a roundtrip Boston – Portland – Boston?

See the last page of this memo to understand how much of your delegate funding can be applied toward air travel in such instances.

Meal Maximums/Per Diem Amounts

MTA uses the USGSA meals and incidental expense rate for reimbursement amounts. Since the NEA-RA is in Portland, Oregon, that per diem rate is used.

2025 USGA meal maximums (inclusive of tips) for Portland, Oregon:

(Note breakfast exception below.)

Daily Breakfast: \$22

Daily Lunch: \$23

Daily Dinner: \$36

Daily Incidental Expenses: \$5

For the 2025 NEA-RA, **delegates may claim the per diem amount on their expense voucher without the need to provide receipts.** MTA will provide breakfast for delegates at each of the caucus meetings, so delegates may claim only lunch and dinner (\$23 + \$36 = **\$59**) per full day in Portland. On the first and last day of travel, only 75% of the total meals amount may be claimed.

Tip Guidelines

The \$5 per day maximum incidental expenses amount may be claimed to cover tips for housekeeping or baggage handling. Such daily incidentals are capped at \$5 per day. Receipts are not required for incidental tips \$3 or less. Meal tax and gratuities are included in the above meal amounts.

Direct Deposit/EFT

All delegates are encouraged to set up “Direct Deposit” EFT (Electronic Funds Transfer) with MTA. A link to the secure form for this is provided in the email sent to all delegates.

Remember:

- Immediately following the RA, and no later than August 15, please forward your expense voucher and receipts to: MTA, Division of Governance, 2 Heritage Drive, 8th Floor, Quincy, MA 02171-2119
- Failure to file an expense voucher will lead to the funding being reported to the Internal Revenue Service on Form 1099 as non-employee compensation (taxable income).

If you have any questions about your stipend or the voucher/receipt requirements, please contact John Connelly at jconnelly@massteacher.org or at 617-878-8305.

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IMPORTANT:

RECEIPTS

MEALS: For the 2025 RA, delegates may claim the per diem allowance for meals, and receipts are NOT required. Refer to the voucher for details on meal expense claims.

Detailed itemized receipts ARE required for all other expenses except mileage and tolls.

Personal Travel / Treatment of Airfare Expense

If you are adding on personal travel, before or after the NEA-RA, and you are not flying roundtrip in and out of Portland, here is an explanation of the allowed air travel expenses:

MTA will allow the **lesser amount** of:

1. Your actual air travel.
- or
2. The amount it *would have cost* if you had flown from your home airport (Boston, Hartford, or Providence), roundtrip to and from Portland departing on July 1 and returning on July 7.

If this situation applies to you, please submit your actual air travel receipt(s) provided by the airline(s).

AND:

If your air fare expenses are **lower** than the amount shown below, enter your actual expense on the expense voucher in the airfare section and provide your receipts. Since this is lower than what it would have been for the normal travel routing for the RA, the amount you incurred may be applied as a valid travel expense using the funds provided.

If your actual airfare expenses are **higher** than the amounts shown below, you may only claim the lower amount shown. While you must still provide your receipts, you must enter the lower amount on the expense voucher, and that is what you may apply as a valid travel expense using the funds provided.

- If traveling into/out of **Boston Logan Airport**, but adding on personal travel, the maximum airfare allowance is **\$648**.
- If traveling into/out of **Hartford Bradley Airport**, but adding on personal travel, the maximum airfare allowance is **\$587**.
- If traveling into/out of **Providence T.F. Green Airport**, but adding on personal travel, the maximum airfare allowance is **\$698**.

Baggage/Luggage fees are not included in the above fares, and your actual baggage fees can be added to your claimed air travel expense on your voucher. Be sure to submit receipts that itemize baggage charges.

As always, itemized receipts are required. A copy of your credit card statement is not a valid receipt.

MTA's policies only allow reimbursement of Economy/Coach air travel.