JULES & GWEN KNAPP FOUNDATION
EXPENSE REIMBURSEMENT POLICY

(Amended December 7, 2025)

OVERVIEW

The Jules and Gwen Knapp Foundation (the "Knapp Foundation" or "Foundation") may reimburse expenses incurred by the Foundation's directors, officers, staff and volunteers so long as such expenses are (a) reasonable in amount, and (b) necessary to support the Foundation's charitable mission and activities. Expenses that are lavish or excessive are ineligible for reimbursement.

ELIGIBLE EXPENSES

Reimbursable expenses generally include, but are not limited to:

- Air Transportation (limitations apply)
- Ground Transportation (limitations apply)
- Lodging (limitations apply)
- Meals (limitations apply)
- Conference or Lecture Fees
- Office Supplies and Equipment

NON-ELIGIBLE EXPENSES

Non-reimbursable expenses generally include, but are not limited to:

- Expenses that are lavish because of the type or amount of the expense (such as first class airfare, 5 star hotels, restaurants with more than $$$ per restaurant review site or limousine service)
- Expenses associated with travel or meals of spouses, family, friends or others with no official Foundation or grantee role
- Personal entertainment such as movies and bar costs
- Recreational activities such as golf, tennis, spa attendance, tickets to sporting events, movies, bowling, concerts, etc
- Purchase of clothing or sports equipment
- Fines or penalties including parking and moving violations

SPLIT EXPENSES (PERSONAL AND FOUNDATION)

When a trip is made partly for Foundation business and partly for personal reasons, only expenses directly related to Foundation business are reimbursable. If a spouse, friend or relative accompanies a Foundation representative, any added costs for their travel or lodging (e.g. double occupancy lodging) cannot be reimbursed.

DOCUMENTATION AND SUBSTANTIATION

Requests for expense reimbursement must be accompanied by:

- A travel log detailing the dates of the travel and the purpose for the trip
- A description of the nature of the expenses
- Original receipts documenting each expense claimed

- For personal mileage reimbursement, there must also be a mileage log referencing the specific inception location, destination location, purpose and actual miles traveled

SPECIFIC CONSIDERATIONS BY EXPENSE TYPE

Air Travel

- Air travel should prioritize the most direct, economic and practical routes
- Domestic flights must be booked in coach class or coach plus with some exceptions (below)
- Business class airfare is permitted where flight duration is greater than five (5) hours
- First class airfare may not be reimbursed (though travelers may elect to personally make up the difference between coach plus class fare and first-class fare)
- Baggage fees for first checked bag are reimbursable
- Lost, stolen, or replacement baggage are generally not reimbursable
- The value of free or discounted tickets obtained through frequent flier, award points or similar programs cannot be reimbursed
- Persons traveling on behalf of the Foundation may accept and retain frequent flier miles and compensation for denied boarding for their personal use
- A single airline may not be deliberately patronized by Foundation travelers in order to accumulate frequent flier miles if less expensive comparable tickets are available on other carriers

Lodging

- Lodging at hotels that do not exceed a 4 star rating
- On-site parking and in-room internet are reimbursable
- As noted supra, lodging expenses for non-Foundation related travelers are not reimbursable

Ground Travel

- Fares for non-luxury livery, shuttle, and commuter bus services related to Foundation travel are reimbursable
- Domestic rail travel must be booked in coach class, unless travel time is greater than five (5) hours
- Business class rail travel may be booked where travel time is greater than five (5) hours
- Non-luxury rental car expenses (including refueling and insurance) are eligible for reimbursement
- Personal mileage is reimbursable but requires a travel log showing actual miles driven
- Personal vehicle mileage is limited to reimbursement at IRS rates
- Parking (non-hotel and non-airport) is reimbursable
- Hotel or Airport parking is reimbursable only for the duration of foundation related travel

Meals

- Meals with non-profit organizations (current or prospective grantees, etc.) are reimbursable, including covering the meal costs for the representatives from the non-profit-it would need to be necessary to further the foundation's charitable activities

Miscellaneous Expenses

- Costs for attending conferences and lectures, including registration, related books and materials, are reimbursable
- Membership in affinity organizations (such as a Regional or National association of grantmakers) is reimbursable if in the name of the Foundation
- The Foundation can pay for or reimburse costs for ordinary and necessary office supplies incurred in connection with Foundation activities, including computer and electronic equipment, computer software, stationery and other office supplies
- Other Miscellaneous expenses not specifically addressed within this policy may be reimbursed subject to the specific approval of a Foundation board director

Board Expenses

- This includes, but not limited to: attorney fees for joint gifts, accounting fees, Foundant, Jewish Funders Network Membership, Office technology, Verizon, taxes