

S&T's Disbursements Quick Reference

| Disbursement Type | Approval Granted / Documented With | Records to Support Claim for Payment | Taxable |
|--|---|---|------------|
| Local Officer Salary <ul style="list-style-type: none"> Dues in lieu of salary | <i>Local bylaws and/or Meeting minutes for 2-meeting process that established salary</i> | <i>Automatically paid- No claim form required</i> | Yes |
| LCA Salary | <i>LCA procedures and/or Meeting minutes for 2-meeting process that established salary</i> | <i>Automatically paid- No claim form required</i> | Yes |
| Lost Time Claim | <i>Meeting minutes that show membership approval PRIOR to payment</i> | <ul style="list-style-type: none"> <i>Local Expense Claim form (B of A)</i> <i>Required documentation to support lost time (pay stub, CBA rate, Work history, etc.)</i> | Yes |
| Committee Day | <i>Local bylaws /LCA procedures and/or Meeting minutes for 2-meeting process that established salary</i> | <i>Local Expense Claim form (B of A)</i> | Yes |
| Officer/Vendor Expenses <ul style="list-style-type: none"> Includes Supplies from TD | <i>Meeting minutes that show membership approval PRIOR to payment</i> | <ul style="list-style-type: none"> <i>Local Expense Claim form (B of A)</i> <i>Required documentation to support expenses payment including original receipts</i> | No |
| Tax Payments Federal/State | <i>SMART Constitution Federal/State Regulation</i> | <i>Automatically paid- No claim form required</i> | No |
| Refund of Dues | <i>SMART Constitution</i> | <i>Automatically paid- No claim form required</i> | No |
| TD eBill Statement | <i>SMART Constitution</i> | <i>Automatically paid- No claim form required</i> | No |
| Charitable & Social Spending | <i>Meeting minutes for 2-meeting process showing approval PRIOR to payment and If over \$1200, mail referendum vote results</i> | <ul style="list-style-type: none"> <i>No claim form required</i> <i>Original receipts</i> | No |
| Labor Bond | <i>SMART Constitution DOL Regulation</i> | <i>Automatically paid- No claim form required</i> | No |