

REVOLUTIONARY TRAILS COUNCIL, BOY SCOUTS OF AMERICA

SCOUT EXECUTIVE COMPENSATION POLICY AND BUSINESS EXPENSE REIMBURSEMENT

The Revolutionary Trails Council, Boy Scouts of America's objective is to provide a reasonable and competitive Scout executive compensation opportunity consistent with market-based compensation practices for the chief executive officer possessing the experience and skills needed to improve the overall performance of the Council Name. The original letter of employment will provide all compensation and benefits for the Scout executive.

The council president will appoint each year, compensation and benefits committee whose responsibilities are to review the performance of the Scout executive and to recommend for approval to the executive board salary and benefits for the Scout executive. The executive board and compensation and benefits committee are charged with ensuring that the Scout executive compensation policy follows the practices and guidelines issued by the Boy Scouts of America National Council and procedures that satisfy the IRS Intermediate Sanctions requirements.

When incurring business expense, the Revolutionary Trails Council, expects the Scout executive to:

- Exercise discretion and good business judgment with respect to those expenses.
- Be cost conscious and spend money as carefully and judiciously as the individual would spend his or her own funds.
- Report expenses, supported by required documentation, as they are spent.
- Expense reports for the Scout executive must be approved by the council president or designee. Expenses will not be reimbursed unless a written expense report is submitted. The expense report should be submitted monthly.

The Revolutionary Trails Council maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed as business expenses of the council. Expenses that are not reimbursable include, but are not limited to:

- First-class travel or airline upgrade certificates (a.k.a. coupons)
- Barber, manicurist, shoe shine, masseur
- Toilet articles, clothing, etc. (unless baggage is lost)
- Child/pet/home care
- Personal reading matter, including newspapers
- Use of hotel facilities such as pay TV movies, health club, sauna, steam bath, etc.
- Theater or other personal amusements
- Transportation to and from home during normal workdays
- Unauthorized trips, entertainment, gifts, or donations
- Car rental over standard vehicle model or rental level
- Car rental extras such as satellite navigation or satellite radio
- Laundry (unless five or more consecutive business travel nights and required to continue trip)
- Alcoholic beverages

Adopted on (DATE)