

## ALLOWANCE & BENEFITS POLICY

Policy Title	ITTF Allowance & Benefits Policy
Policy Owners	ITTF Finance Department
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### APPLICABILITY

- ☒ ITTF President
- ☒ ITTF Executive Board
- ☒ ITTF Council
- ☒ Committee Chairs & Commissioners

### APPLICABLE ENTITIES

- ☒ International Table Tennis Federation
- ☒ International Table Tennis Asia-Pacific Limited

## INTRODUCTION

The International Table Tennis Federation (ITTF) Allowances and Benefits Policy provides the policies and procedures for financial transactions concerning the management of allowances which must be followed by all elected officials. It also provides guidelines ITTF will use to administer these policies, with the correct procedure to follow.

ITTF will keep this Policy current and relevant. From time to time, it may be necessary to modify and amend some sections of the policies and procedures, or to add new procedures. Any suggestions, recommendations or feedback on the policies and procedures in this manual are welcome.

## DOCUMENT HISTORY

Approval and Amendment History	Details
Original Approval Authority and Date	ITTF Executive Board 17 March 2023
Amendment Authority and Date	
Notes	



## ALLOWANCES & BENEFITS POLICY

### 1. PURPOSE

The International Table Tennis Federation (ITTF) is committed to transparency, sustainability, good governance and prudent use of resources. This policy sets out modern, cost-effective and sustainable guidelines for allowances and benefits provided to elected and appointed officials. It aims to ensure fair and reasonable compensation for time spent on official duties.

### 2. SCOPE

This policy applies to the ITTF President, members of the Executive Board, ITTF Council members, Committee Chairs and Commissioners when acting in an official capacity for the ITTF. Collectively considered Officials.

### 3. PRINCIPLES

**3.1. Transparency:** The ITTF is committed to upholding a high standard of transparency in all matters related to business-related allowances, expenses, and benefits. This includes ensuring that relevant information is disclosed in an appropriate and accessible manner, that financial practices are clearly documented, and that reporting is conducted with accuracy and integrity. Transparency supports accountability, promotes trust among stakeholders, and reinforces the organisation's commitment to responsible governance.

**3.2. Fairness and Reasonableness:** Any payments under this Policy are intended to ensure that allowances are designed solely to cover incidental expenses incurred in the performance of official duties. They must be fair and proportionate to the level of responsibility and do not constitute remuneration.

**3.3. Cost Efficiency and Double Dipping:** ITTF Officials under this Policy must act with the utmost reasonable spending habits. Officials under this Policy must be aware that their actions reflect the spending of the ITTF. It is prohibited to claim allowances for the same expense from multiple entities, including ITTF and its Affiliates. Officials must declare any per-diems or allowances received from other sources so that the ITTF can adjust payments accordingly.

**3.4. Approval and Accountability:** Elected Officials must seek prior authorization for travel and allowances, maintain appropriate records and submit claims using the prescribed platform and forms. The Finance Department reviews all claims and may refuse or adjust those that do not comply. Officials shall be accountable to the Finance Department, who reserve the right to refer any case to the Integrity Unit if deemed necessary.

### 4. DEFINITIONS

**4.1. Allowances:** Fixed daily amounts paid to cover incidental expenses incurred during official ITTF duties, such as meals not provided by hosts, minor taxi fares, laundry and more. Allowances are not intended to generate a profit or substitute for remuneration. ITTF aims to review allowance rates periodically, taking into account inflation and cost-of-living indexes, to ensure they remain fair and reasonable.

- 4.2. **Hospitality:** Refers to the provision of accommodation, meals, transportation, event access, or other services or benefits offered to an individual in connection with an event, meeting, or official engagement. It includes any support or amenities provided to facilitate a official's stay or participation, whether offered directly by the ITTF, its affiliates, or a third party. There are different levels of hospitality.

## **5. ELIGIBILITY & DAYS COVERED**

- 5.1. Allowances are payable only for days on which Officials perform official duties. These days include the outbound travel day, the official event days and the return travel day. Preparation days may be covered where the workload demonstrably requires additional time, but must be approved by the Secretary General and the Finance Department in advance. Remote participation and virtual meetings do not attract allowances. Officials are encouraged to participate virtually whenever feasible.
- 5.2. Personal travel days and extensions for private purposes are not covered by this Policy, consequently no allowances or benefits are due. Personal travel days include return travels, which do not connect to the Officials outbound destination.
- 5.3. Officials who receive per-diems, meal allowances or hospitality from organizers or other bodies must declare these. Any overlapping payments will be deducted to avoid duplication.

## **6. PAYMENT SCHEDULE & CLAIM PROCEDURE**

- 6.1. To promote accountability and control, allowances are generally paid after an event, upon submission of an expense claim form. Claims should be submitted within thirty days of completing the official duty. Late submissions may be refused or reduced at the discretion of the Finance Department.
- 6.2. The claim form must specify the event, the dates, the hospitality received, any per-diems or allowances from other organizations and any extraordinary expenses. Supporting documents, such as travel itineraries and proof of participation, must accompany the form.
- 6.3. Any claims must be submitted under the expense claim form sent to [finance@ittf.com](mailto:finance@ittf.com) or via the relevant platform within the designated time.
- 6.4. Payments are made by bank transfer in the federation's designated currency, and currency conversions are based on the rate at the time of payment to ensure transparency

## **7. ITTF PRESIDENT**

- 7.1. The ITTF President receives an annual honorarium determined by the Executive Board. The honorarium reflects the leadership responsibilities of the role and is disclosed in the federation's audited financial statements. Adjustments to the honorarium are approved by the Executive Board.

- 7.2. In addition to the honorarium, the ITTF President shall also receive an allowance, which is calculated on the base of 120 travelling days to events with full board hospitality provided by the host (or 60 traveling days to events with full board hospitality, i.e. World Championships or similar, and 15 traveling days when the host provides accommodation but meals are not included, i.e. Olympic Games as examples).
- 7.3. The ITTF President shall also receive financial support towards Office expenses, which vary from month-to-month based on various expenses that may be incurred from time-to-time. These expenses include phone calls, postage, internet, communication, etc. Reimbursement is provided upon presentation of receipts.
- 7.4. Any additional allowances or benefits not specified here require written approval from the Executive Vice President (Finance) and the President may not claim further expenses beyond those permitted under this Policy and the Travel Policy.
- 7.5. In addition to the above allowances, the ITTF President is also entitled to hospitality benefits for an accompanying guest, during the World Table Tennis Championships Finals. For other events, this changes from event to event, and it is treated on a case-by-case basis, which must be approved by the Executive Vice President (Finance).
- 7.6. The allowances as detailed above will be processed upon presentation of invoices, or expense claim forms.

## **8. ITTF EXECUTIVE BOARD**

- 8.1. Executive Board members, excluding the President, shall receive an annual allowance of up to Three Thousand US Dollar (USD 3,000). This annual allowance serves the purpose to reimburse travel expenses, actual costs and unforeseen costs.
- 8.2. The ITTF Executive Board shall receive an annual allowance, which is calculated on the base of 60 travelling days to events with full board hospitality provided by the host (or 30 traveling days to events with full board hospitality, i.e. World Championships or similar, and 15 traveling days when the host provides accommodation but meals are not included, i.e. Olympic Games as examples).
- 8.3. In addition to the annual allowance, ITTF Executive Board members, shall receive up to One Thousand US Dollar (USD1,000.00) annually for incidental expenses, such as phone calls, postage, internet, communication, etc. Alternatively, they can be reimbursed quarterly upon presentation of receipts, without prior written approval required for such expenses.
- 8.4. The ITTF Executive Board members are also entitled to hospitality benefits for an accompanying guest, during the World Table Tennis Championships Finals. This changes from event to event, and it is treated on a case-by-case basis.

- 8.5. No further expenses can be claimed by ITTF Executive Board members during their official representation of the ITTF, without the prior written approval of the Secretary General or Head of the Finance Department.
- 8.6. The allowance, and incidental expenses support, will be provided in advance during the first quarter of the calendar year, following signed confirmation from each of the ITTF Executive Board members.

## **9. ITTF COUNCIL MEMBERS**

- 9.1. When Council members are requested to attend additional meetings or events (excluding the AGM or the annual council meeting), an allowance of up to USD 50 USD per day applies. Such request must be made by the ITTF CEO or Secretary General. The Finance Department shall determine the final allowance on a case-by-case basis, based on the relative value of USD 50 in the country where the additional meeting or event is held, ensuring the allowance reflects reasonable actual costs.
- 9.2. To enhance fairness and support members who incur travel (airfare) costs for the attendance of the AGM or Annual Council Meeting, the federation contributes twenty five percent (25%) of the economy airfare for Council members attending the AGM and the annual meeting. Where the two events fall within a span of a week, the contribution will only be paid once. ITTF will reimburse 25% of the total economy class airfare.
- 9.3. All claims require proof of attendance and travel receipts and must be submitted after the event. Additional expenses beyond those described require prior approval by the Head of the Finance Department and Secretary General.
- 9.4. Claims must be submitted within thirty days of the event, and any additional expenses require prior approval from the Head of the Finance Department.

## **10. COMMITTEE CHAIRS & COMMISSIONERS**

- 10.1. Committee Chairs & Commissioners shall receive an allowance of up to USD 50 for travels in which they represent the ITTF at conferences, seminars and meetings, when requested by the ITTF CEO or Secretary General. The Finance Department shall determine the final allowance on a case-by-case basis, based on the relative value of USD 50 in the country where the meeting is held, ensuring the allowance reflects reasonable costs.
- 10.2. The daily allowance is provided to assist in covering any incidental expenses, such as laundry, meals outside of any official meals provided, minor taxi fares, and any other similar expenses.
- 10.3. Attendance at ITTF meetings where hospitality is fully covered does not attract a daily allowance. Travel expenses are reimbursed through the Travel Policy, where applicable.
- 10.4. The daily allowance, as detailed above, can be submitted within an expense claim via the relevant platform, and may be claimed following the completion of the event. The allowance

commences from the date the Committee Chair or Commissioner arrives at the activity and is calculated until the date of their departure.

10.5. No further expenses can be claimed by Committee Chairs & Commissioners during attendance at the above-mentioned activities, without the prior written approval of the Head of the Finance Department and the Secretary General.

10.6. Claims must be submitted within thirty days of the event, and any additional expenses require prior approval from the Head of the Finance Department.

#### **11. TRANSPARENCY & PUBLICATION**

The ITTF publishes, in its annual financial report, a summary of the President's honorarium and the aggregate travel-related costs incurred by the Executive Board. Individual details remain confidential but are available to auditors and the Integrity Unit upon request.

#### **12. COMPLIANCE AND MONITORING**

12.1. The Finance Department reviews all claims for compliance with this policy. Claims that do not meet the criteria may be adjusted or refused. Overpayments may be recovered through deduction from future claims or by invoice.

12.2. False claims, unauthorized expenses or breaches of this Policy may lead to disciplinary action, including but not limited to suspension of allowances, reimbursement of improperly claimed amounts and referral to the Integrity Unit. Serious violations may result in suspension or removal from office.

#### **13. REVIEW & FEEDBACK**

This Policy will be reviewed annually, or earlier if required by changes in law or statutes. Elected Officials and other stakeholders are encouraged to provide suggestions for improvement. Comments should be sent to the Finance Department [finance@ittf.com](mailto:finance@ittf.com).