



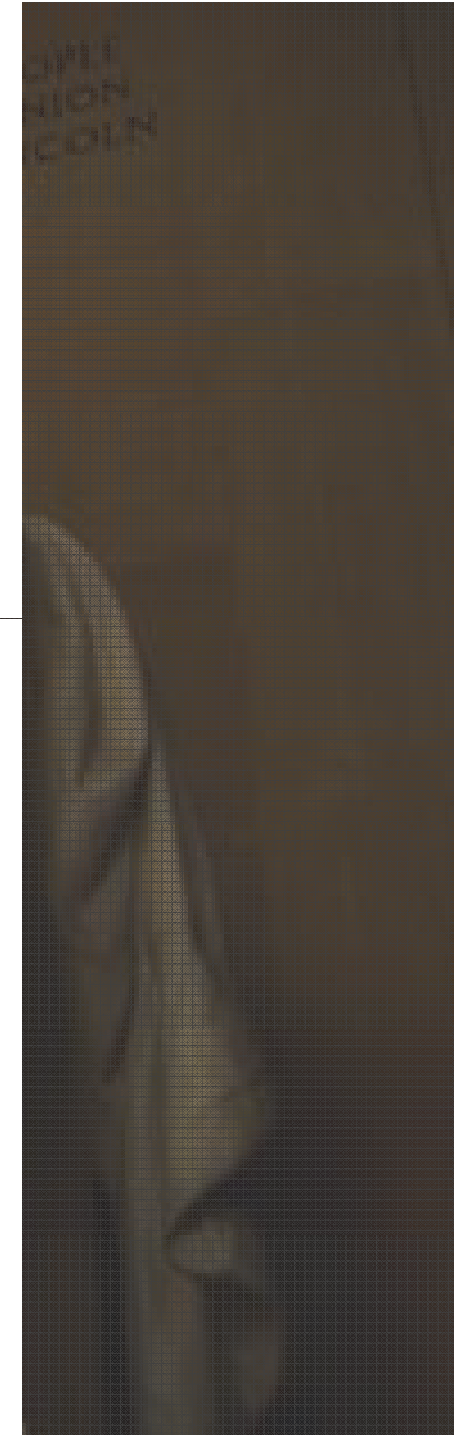
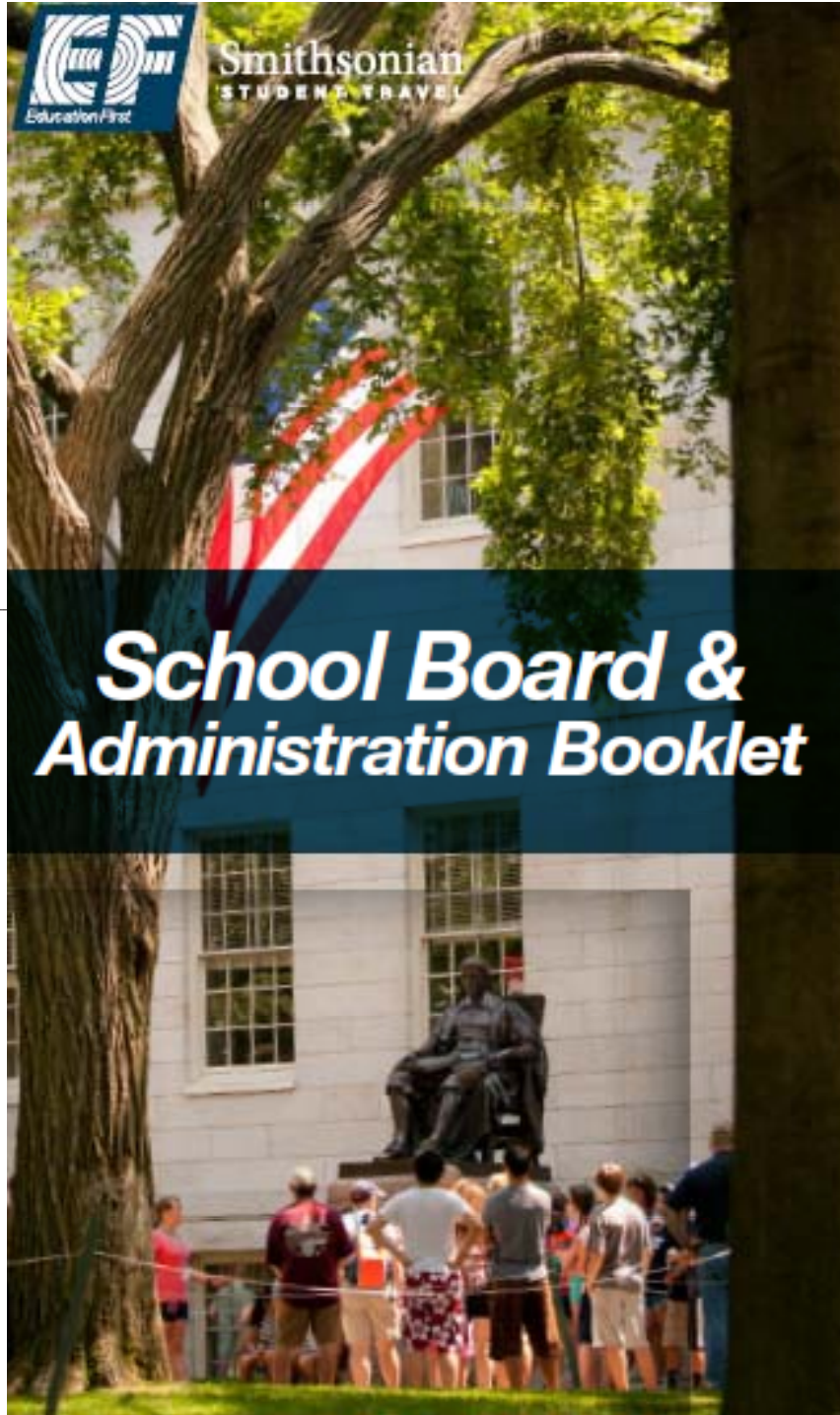
IN THIS TEMPLE  
AS IN THE HEARTS OF THE PEOPLE  
FOR WHOM HE SAVED THE UNION  
THE MEMORY OF ABRAHAM LINCOLN  
IS ENshrINED FOREVER

# Free Trips to Teacher Chaperones



Smithsonian  
STUDENT TRAVEL

# *School Board & Administration Booklet*





## Safety is our top priority

While we ensure every tour provides students with exciting educational experiences, our travelers' safety is top priority.

### Safety First

Using EF's Safety First Program, we carefully evaluate all safety aspects of our tours. This includes nightly fire safety checks and background checks for all on-tour personnel. Additionally, we personally inspect all our hotels and restaurants each year.

### On-tour safety & emergency support

In addition to our office in Washington, D.C., our travelers have the support of EF's network of offices across the country. You can count on our staff to be there with our 24-hour emergency service. Plus, every Tour Director is fully trained to handle any challenging situations and emergencies that might arise.

### Dedicated hotel security

We provide additional overnight security at all hotels. This professional security staff is exclusively dedicated to monitoring your group. Chaperones can rest easy knowing their travelers are safe and secure.

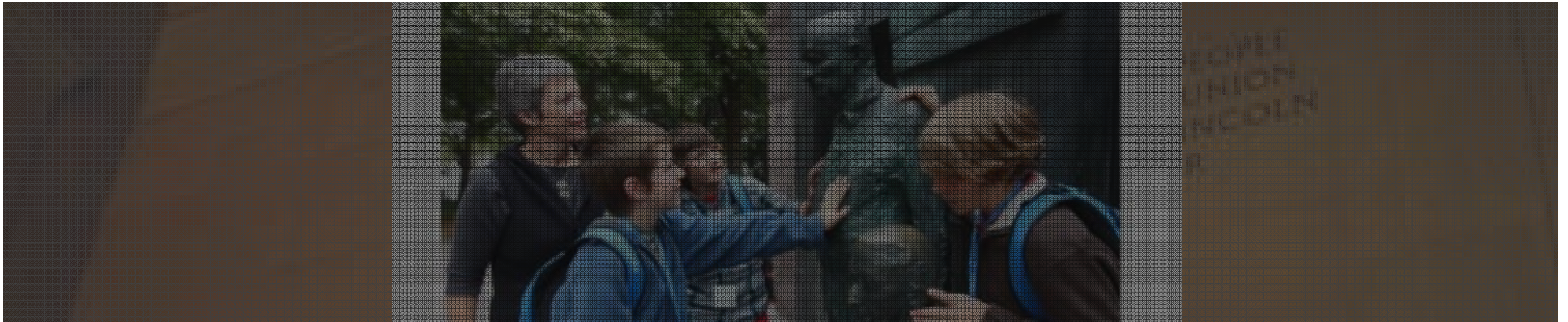
### Best free-place ratio for chaperones

We offer the lowest free-place ratio for chaperones in the industry. Each group receives one free chaperone spot for every six or ten students, relative to tour price.

### Industry affiliations

Maintaining strong ties with leaders in the travel industry ensures our service providers meet the rigorous expectations of those who know the industry best.

- **International Air Travel Agent Network (IATA)**
- **American Bus Association (ABA)**
- **Airline Reporting Commission (ARC)**
- **United States Tour Operators Association (USTOA)**
- **Destination DC (formerly the Washington, D.C., Convention and Visitors Association)**
- **Better Business Bureau**
- **Student and Youth Travel Association of North America (SYTA)**



# Best free-place ratio for chaperones

We offer the lowest free-place ratio for chaperones in the industry. Each group receives one free chaperone spot for every six or ten students, relative to tour price.





Smithsonian  
STUDENT TRAVEL

Dear parents and students,

I am excited to announce that I will lead an educational trip with Smithsonian Student Travel! We will travel on the following tour: Washington, DC & New York City. I chose Smithsonian Student Travel for their unique combination of affordability, hands-on learning experiences and integration of Smithsonian educational resources into their trips. This will be an excellent opportunity for students to see where history was made and to make memories that will last a lifetime!

Please find the details of our trip below, or go to [www.SmithsonianStudentTravel.com](http://www.SmithsonianStudentTravel.com) and enter our tour number (1377501CB) in the box labeled "Enroll on a tour". **The deadline to enroll on our trip is Saturday, Jul 27, 2013.**

If you have any questions about Smithsonian Student Travel or the details of our trip, please contact their customer service team at **1.888.333.9756**. You may also contact me with any questions.

Sincerely,

**DOE Teacher**

**TRIP DETAILS**

Tour name: Washington, DC & New York City  
Tour number: 1377501CB *(use this number to enroll online)*  
Group leader: Rochelle Tavares

**TOTAL COSTS AND PAYMENT INFORMATION**

**Students: \$2,499** (or \$300 per month with EF's monthly payment plan†)  
**Adults: \$2,774** (or \$335 per month with EF's monthly payment plan†)

*Non-refundable \$99 enrollment fee must be paid at the time of enrollment. It will be applied to the total cost of your tour.*

**DETAILED PRICE BREAKDOWN\***

Prices are valid until 07/27/2013

\$2,499 Program Fee\*\*  
Free Peace of Mind Program

**\$2,499 Total student fees (or \$300/month†)**  
\$275 Adult Supplement  
**\$2,774 Total adult fees (or \$335/month†)**

**WHAT'S INCLUDED:**

- Round-trip transportation

- Hotel accommodations



Smithsonian  
STUDENT TRAVEL



# WASHINGTON D.C. AND NEW YORK

LED BY

**DOE Teacher**

# Why enroll your child on an educational tour?

- Bring classroom lessons to life for your child
- Help your child improve his/her grades
- See your child gain independence and confidence
- Provide an unforgettable experience for your child



"The Washington, D.C., Capital Tour really brought our book knowledge to real life experience."

- Bonnie Teacher, California

## **Travel transforms lives.**

A nationwide survey conducted by AdvancED, asked thousands of students who had travelled with EF Tours how the experience impacted them following high school. Here's what was discovered:

- **92% of students feel more comfortable in new and different cultural settings.**
- **Nearly every student has earned a bachelor's degree or higher**
- **Nearly half maintain college GPAs between 3.5 and 4**
- **4 out 5 say they are better communicators**







**STATE OF HAWAII**  
 DEPARTMENT OF EDUCATION  
 P.O. BOX 2360  
 HONOLULU, HI 96804

**REQUEST/APPROVAL FOR INTRA-STATE  
 OR OUT-OF-STATE TRAVEL**

Intra-State Travel  Out-of-State Travel

Destination: Washington DC & New York City

School or Branch: S.W. King Intermediate

No. & Name of Student Traveler(s) (attach list as necessary)  
 List will be submitted and updated as students register for the trip

Name/Title of School Chaperones (attach list as necessary)

**Teacher 1; Teacher 2; Teacher 3**

Name/Title of Non-School Chaperones (attach list as necessary)

List will be submitted as parents register for trip.

**PURPOSE OF TRAVEL:** (Attach Program Agenda)

Educational Tour to Nation's Capital and New York City to provide students with a hands on learning experience. Please see HCPS III and Common Core standard alignment attached

**TRAVEL INTINERARY** (Specify dates, times, and destinations)

Date	Departure Time	Date	Arrival Time	Destination (City, State)
3/10/15	TBA	3/11/15	TBA	Washington, D.C.
3/14/15	TBA	3/14/15	TBA	New York City, NY
3/18/15	TBA	3/18/15	TBA	Honolulu, Hawaii

**DURATION OF TRAVEL:**

	No. of Days	Dates	
		From	To
School Days.....	3	March 11, 201 <del>5</del>	March 13, 201 <del>5</del>
Non-School Days.....	4	March 14, 201 <del>5</del>	March 17, 201 <del>5</del>
Total Travel Days.....	7	March 11, 201 <del>5</del>	March 17, 201 <del>5</del>

**COST OF TRIP:**

	Per Student x No. = Total	Per Adult x No. = Total	Group Totals
Plane Fare.....	\$1,316	\$1,316	
Ground Transportation.....			
Per Diem (meals/lodging).....	\$1,000	\$1,275	
Conference/Registration Fee..	\$99	\$99	
Other (Specify).....	\$210	\$210	
Total.....	\$2,625	\$2,900	

**SOURCE OF FUNDS:**

Program ID/Program Title (Title of Fund)	Org ID	Student	Adult	Total
Type of Fund				
General Fund				
Federal Fund				
Special Fund				
Trust Fund	(Estimate of 50 students & 10 parents)			
Other (Specify)	Fundraising / Personal	\$131,250	\$29,000	\$160,250
(e.g., fundraising/donations/personal/local school account)				

Total \$ 131,250 + 29,000 = 160,250



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OR OUT-OF-STATE TRAVEL

Intra-State Travel  Out-of-State Travel  
 Destination: Washington DC & New York City  
 School or Branch: S.W. King Intermediate Dist. Or Div: Windward Trip No.  
 No. & Name of Student Traveler(s) (attach list as necessary) Name/Title of School Chaperones (attach list as necessary)

**COST OF TRIP:**

	Per Student x No. = Total	Per Adult x No. = Total	Group Totals
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Per Diem (meals/lodging).....	\$1,000	\$1,275	
Conference/Registration Fee..	\$99	\$99	
Other (Specify).....	\$210	\$210	
Total.....	\$2,625	\$2,900	

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Total \$ 131,250 + 29,000 = 160,250

Trust Fund (Estimate of 50 students & 10 parents)  
 Other (Specify) Fundraising / Personal \$131,250 \$29,000 \$160,250  
 (e.g., fundraising/donations/personal/  
 local school account)

Total \$ 131,250 + 29,000 = 160,250

**COMPENSATION: (For signature of chaperones who are DOE employees)**

I certify that no additional compensation will be requested because of my participation in this activity.

**DOE Teacher 1**

2/27/14

Date

Name

Date

**DOE Teacher 2**

2/27/14

Date

Name

Date

**DOE Teacher 3**

2.27.14

Date

Name

Date

**SUBSTITUTES:**

4

No. of Substitutes

3

No. of Days Per Substitute

March 11, 2015

From

March 13, 2015

To

Substitute charges are made to:

Leave Code #

Program ID

**SAFETY AND OTHER CONSIDERATIONS:**

Describe safety procedures and guidelines to be followed during field trips to natural and water environments, if applicable. If more space is needed, attach separate sheet.

Safety procedures and guidelines will be shared with students and chaperones

The guidelines/procedures for field trips/student travel have been reviewed and will be shared with students and chaperones.

Appropriate ground and air transportation guidelines have been reviewed and will be shared with students and chaperones.

Approval from receiving school is on file, if applicable.

**AUTHORIZATION FOR TRIP: (Intra-State Only)**

APPROVED

DISAPPROVED

Principal

Date

**COMPLETE THIS PORTION FOR OUT-OF-STATE TRAVEL ONLY.  
SUBMIT ORIGINAL TO THE DISTRICT OFFICE FOR APPROVAL.**

Request for trip approval:

I request approval of this out-of-state travel.

**Principal**

Principal

02-28-2014

Date

**AUTHORIZATION FOR TRIP: (Out-of-State Only)**

APPROVED

DISAPPROVED

Complex Area Superintendent or Assistant Superintendent

Date

Distribution for OUT-of-State Trips: Original- School, to be submitted to Vouchering for payment if applicable

Copy-District Office

COMPENSATION: (For signature of chaperones who are DOE employees)

I certify that no additional compensation will be requested because of my participation in this activity.

**- COMPENSATION: (For signature of chaperones who are DOE employees)**

I certify that no additional compensation will be requested because of my participation in this activity.

DOE Teacher 1	1-31-13	DOE Teacher 5	1/31/13
DOE Teacher 2		DOE Teacher 6	1/31/13
DOE Teacher 3	1/31-13	DOE Teacher 7	2-3-13
DOE Teacher 4	1/31/13		

**SUBSTITUTES:**

4                      3                      03-12-13                      03-15-13  
 No. of Substitutes      No. of Days Per Substitute      From                      To

Substitute charges are made to: 91                      42101  
 Leave Code #                      Program ID

COMPLETE THIS PORTION FOR OUT-OF-STATE TRAVEL ONLY.  
SUBMIT ORIGINAL TO THE DISTRICT OFFICE FOR APPROVAL.

Request for trip approval:

I request approval of this out-of-state travel.

Principal

02-28-2014

Principal

Date

AUTHORIZATION FOR TRIP: (Out-of-State Only)

APPROVED     DISAPPROVED

Complex Area Superintendent or Assistant Superintendent

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DOE Teacher 2		DOE Teacher 6	1/31/13
DOE Teacher 3	1/31-13	DOE Teacher 7	2-3-13
DOE Teacher 4	1/31/13		

**SUBSTITUTES:**

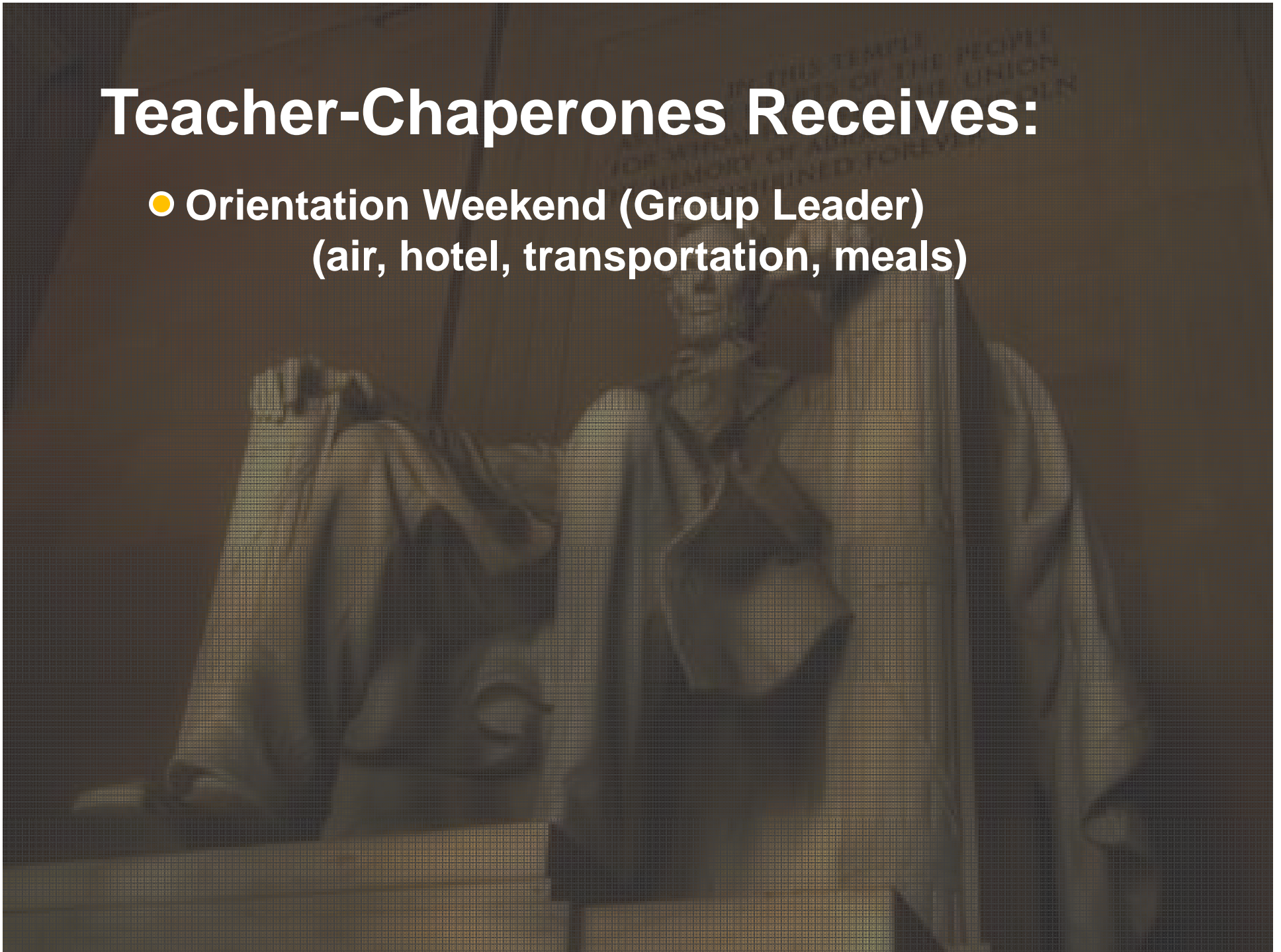
4 No. of Substitutes      3 No. of Days Per Substitute      09-12-13 From      09-15-13 To  
 Dates  
 Substitute charges are made to: 91 Leave Code #      42101 Program ID

**COST OF TRIP:**

	Per Student x No. = Total			Per Adult x No. = Total			Group Totals
Plane Fare.....	1000.00	70	\$70,000	1000.00	10	\$10,000	\$80,000
Ground Transportation.....	300.00	70	\$21,000	300.00	10	\$3000	\$24,000
Per Diem (meals/lodging).....	1000.00	70	\$70,000	1200.00	10	\$12,000	\$82,000
Conference/Registration Fee..	200.00	70	\$14,000	200.00	10	\$2000	\$16,000
Other (Specify).....							
<b>Total.....</b>	<b>\$2500</b>	<b>70</b>	<b>\$175,000</b>	<b>\$2700</b>	<b>10</b>	<b>\$27000</b>	<b>\$202,000</b>

# Teacher-Chaperones Receives:

- Orientation Weekend (Group Leader)  
(air, hotel, transportation, meals)





# Teacher-Chaperones Receives:

- Orientation Weekend (Group Leader)  
(air, hotel, transportation, meals)
- Roundtrip airfare
- Hotel accommodations
- Daily breakfasts (except arrival day)
- Nightly dinners (except return day)
- Overnight hotel security
- Full service traveler support team
- 24 hour on-tour emergency support
- Illness and accident coverage
- All entrance fees
- Gratuities
- Stipend
- “Points” for future personal travel/gifts

# State Ethics Code

- Conflicts of Interests:
  - HRS §84-14(a)
  - HRS §84-14(d)
- Gifts: HRS §84-11
- Gifts Reporting: HRS §84-11.5
- Fair Treatment: HRS §84-13



## Corinth Canal, Greece

### Price Details

From Istanbul to Athens and Rome  
Program Price (includes extension) \$4,579

#### Includes:

- Air and ground transportation
- Hotel accommodations
- Breakfast and dinner
- Daily activities, tours and entrances to attractions
- Tour Director and guides
- 3 day extension to Rome
- Greek Evening \$70
- Bosphorus cruise \$80
- Early Enrollment discount -\$200
- Best Price Adjustment -\$589
- Weekend supplement waived
- Peace Of Mind \* Free

**Total for Students (under 20) \$3940** including \$95 non-refundable registration fee

16 monthly payments \$241/month

**Price quote good through 12.31.14**

**Total for adults - \$4545**





# HAWAII STATE ETHICS COMMISSION

State of Hawaii • Bishop Square, 1001 Bishop Street, ASB Tower 970 • Honolulu, Hawaii 96813

## MEMORANDUM

Date: August 4, 2015  
To: Department of Education Teachers  
From: Hawaii State Ethics Commission  
Subject: Free Travel Offered to Teachers By Travel Companies

The State Ethics Code<sup>1</sup> prohibits Department of Education ("DOE") teachers and other employees ("teachers") from accepting free travel and other benefits from tour companies for serving as chaperones on student educational trips. More specifically, teachers who are involved in planning the trip itinerary and selecting the tour company, promoting the trip to students and their parents, deciding who will chaperone the students, and requesting DOE approval of the trip cannot accept free travel and other benefits from the tour company.

The Hawaii State Ethics Commission ("Commission") is issuing this memorandum to help teachers who intend to serve as chaperones on upcoming trips organized through tour companies understand the application of the State Ethics Code to the free travel and to help prevent teachers from acting in a manner that is contrary to state law.

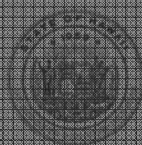
The Commission is aware that teachers have received free travel and other benefits from tour companies for trips that have already occurred. The Commission also is aware that teachers have been offered free travel and other benefits from tour companies for a number of upcoming trips that are planned or are being planned, including trips for which students have already paid. The Commission will discuss each situation separately.

### **I. Travel Already Completed**

- A. The Commission will take no action against teachers for accepting free travel and other benefits from tour companies for student educational trips that occurred before July 31, 2015, i.e., the travel was completed before July 31, 2015.

---

<sup>1</sup> Hawaii Revised Statutes ("HRS") Chapter 84.



# HAWAII STATE ETHICS COMMISSION

State of Hawaii • Policy Support, 301 Bishop Street, 42nd Tower, 9th Floor, Honolulu, Hawaii 96813

## MEMORANDUM

Date: August 4, 2015

To: Department of Education Teachers

From: Hawaii State Ethics Commission

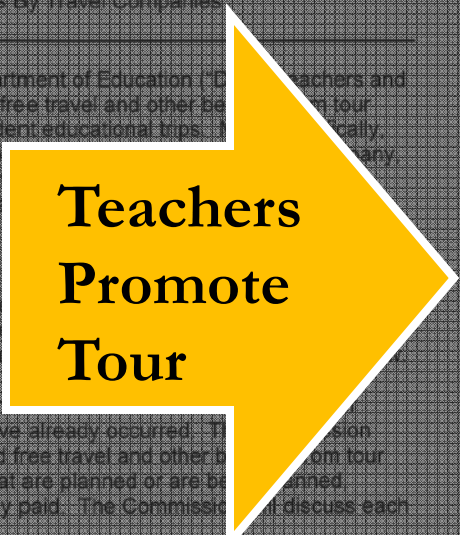
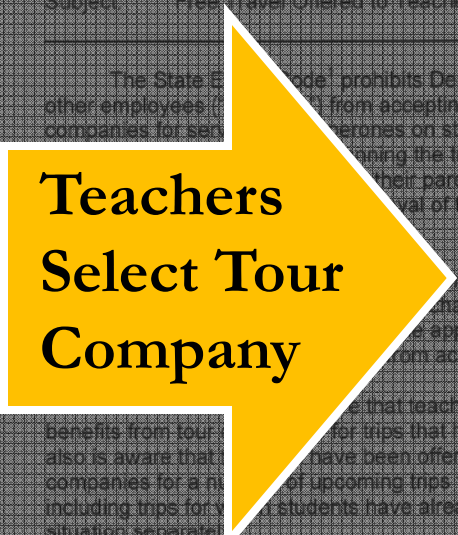
Subject: Free Travel Offered to Teachers By Travel Companies

The State Ethics Code prohibits Department of Education ("DE") teachers and other employees from accepting free travel and other benefits from tour companies for themselves or others on student educational trips. The Code also prohibits teachers from accepting such benefits from tour companies if they are acting in their official capacity as a teacher or if they are acting in their official capacity as a parent or guardian of a student. The Code also prohibits teachers from accepting such benefits from tour companies if they are acting in their official capacity as a parent or guardian of a student and if the benefits are for themselves or others on student educational trips. The Commission is aware that many tour companies have been offering free travel and other benefits to teachers for a number of years for upcoming trips that are planned or are being planned, including trips for which students have already paid. The Commission will discuss each situation separately.

### I. Travel Already Completed

- A. The Commission will take no action against teachers for accepting free travel and other benefits from tour companies for student educational trips that occurred before July 31, 2015, i.e., the travel was completed before July 31, 2015.

<sup>1</sup> Hawaii Revised Statutes (HRS) Chapter 84.



## Travel Already Completed (as of July 31):

- NO action against teachers
- Must report free travel and other benefits on gifts disclosure statement

## Pending/Upcoming Trips (as of July 31):

- NO waiver of State Ethics Code
- State Ethics Code likely prohibits acceptance of free travel



Department  
of the  
Treasury  
Internal  
Revenue  
Service

**Publication 525**  
Cat. No. 15047D

# Taxable and Nontaxable Income

For use in preparing  
**2014** Returns



Get forms and other information faster and easier at:

- [IRS.gov](http://IRS.gov) (English)
- [IRS.gov/Korean](http://IRS.gov/Korean) (한국어)
- [IRS.gov/Spanish](http://IRS.gov/Spanish) (Español)
- [IRS.gov/Russian](http://IRS.gov/Russian) (Русский)
- [IRS.gov/Chinese](http://IRS.gov/Chinese)
- [IRS.gov/Vietnamese](http://IRS.gov/Vietnamese) (Tiếng Việt)

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## Future Developments

For the latest information about developments related to Publication 525, such as legislation enacted after it was published, go to [www.irs.gov/pub525](http://www.irs.gov/pub525).

## What's New

**Health flexible spending arrangements (health FSAs) under cafeteria plans.** For plan year 2014, health FSAs are subject to a \$2,500 limit on salary reduction contributions.

**Qualified Medicaid waiver payments.** Certain payments you receive for providing care for an eligible individual in your home under a state's Medicaid waiver program, are not included in your income. These payments may be excluded from your income whether or not you are related to the eligible individual receiving care.

**Virtual Currency.** For federal tax purposes, virtual currency is treated as property. Bitcoin is an example of virtual currency. Transactions using virtual currency (such as Bitcoin) must be reported in U.S. dollars.

The fair market value of virtual currency (such as Bitcoin) paid as wages is subject to federal income tax withholding, FICA tax, FUTA tax and must be reported on Form W-2. Notice 2014-21, 2014-16 I.R.B. 938 describes how virtual currency is treated for federal tax purposes and is available at [www.irs.gov/irb/2014-16\\_IRB/ar12.html](http://www.irs.gov/irb/2014-16_IRB/ar12.html).

## Reminders

**Itemized deduction for medical expenses.** For 2014, an itemized deduction is generally allowed for uncompensated medical expenses that exceed 10% of adjusted gross income (AGI). If an individual or an individual's spouse





Department  
of the  
Treasury  
Internal  
Revenue  
Service

Publication 525  
Cat. No. 11047D

## Taxable and Nontaxable Income

### Contents

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**Free tour.** If you received a free tour from a travel agency for organizing a group of tourists, you must include its value in your income. Report the fair market value of the tour on Form 1040, line 21, if you are not in the trade or business of organizing tours. You cannot deduct your expenses in serving as the voluntary leader of the group at the group's request. If you organize tours as a trade or business, report the tour's value on Schedule C or Schedule C-EZ (Form 1040).