

Committee Corner

News from ALPA's Committees

A Checklist for Layover Security

By Capt. Bob Hesselbein (Northwest), Chairman, ALPA National Security Committee

As pilots, we consistently use procedures and checklists as part of our professional routine to ensure the safe operation of our aircraft and protect our passengers and crew. We recognize that having effective and *consistent* patterns of established behavior minimizes the chance of making dangerous missteps.

But do we employ the same type of habit training to make certain we minimize our personal risk from assault and theft when we are working but not flying? Do you have personal routines and checklists to maximize your layover security? It's a question worth asking, especially when you consider that half of your "away" time is spent outside the confines of the flight deck, transiting airport environments and staying at hotels in frequently unfamiliar locations.

Clearly, no checklists or particular activities can fully eliminate the risk of being the victim of criminal activity. However, establishing habit patterns that integrate security behaviors can minimize your exposure.

The smart way to protect yourself begins before you leave home. Think about security when packing for your layovers: leave valuable or flashy jewelry at home; select clothing that will not highlight your crewmember profile, avoiding the typical crewmember layover dress of jeans, sneakers, and T-shirts (or worse, civilian clothing mixed with uniform articles); photocopy your passport, certificates, and credit card(s), and artfully conceal a copy within your luggage;



install security passwords on all your electronic devices (laptop computer, cell phone, PDA, etc.); and be aware of your environment and use caution in airport parking lots—try to park your vehicle in a lighted area.

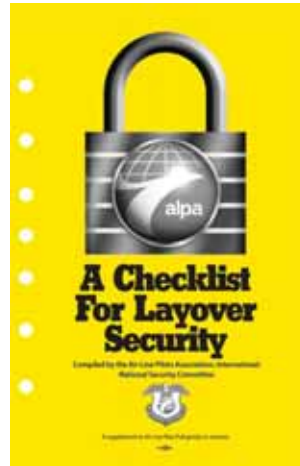
Upon arriving at your layover airport, think "terminal security" before leaving the airplane. Consider the *terminal environment*. Is it typically crowded? Is the risk of pickpocket or personal theft greater than usual at certain destinations? Whatever the local security conditions, consider using these security actions when deplaning: ensure that all luggage zippers are closed and securely attach separate luggage

components together; if possible, stay together as a crew while transiting the airport; watch for unusual or deceptive behavior displayed by strangers; never leave your bags unattended; and ensure that a crewmember remains outside the transporting vehicle until all crew baggage is safely loaded and the vehicle's cargo door is secured.

When arriving at the layover hotel, remember these simple steps: safeguard your hotel room information—do

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not verbally share your room assignment aloud with other crewmembers in the presence of noncrewmembers, and do not accept a room if the hotel staff says its number out loud; do not openly discuss room Internet access at the



"Checklist" is a pull-out document in the center of this issue.

reception desk—instead, call from your room; ask another crewmember to observe from the hall while you enter and inspect your room for security; ensure that all connecting room doors are locked and that the hallway door-locking devices are fully functional.

If for any reason you are not comfortable with the security or the location of your room, request another room assignment; if you relocate to another room, advise other crewmembers of the change; safeguard your passport, pilot credentials/ID, uniforms, and valuables; use the hotel reception or room safe—if not available, consider locking your important items within your nav bag or artfully concealing them; place overnight bags in front of any connecting room doors; review the emergency escape plan for your room and know the closest exit and a backup; and if possible, keep the entire crew on the same hotel floor, preferably floors 2–6, away from stairwells.

Before beginning your layover activities, to enhance your personal security, consider using an alternate, "layover wallet" that contains a minimum of cash, one credit card, and one form of identification; when leaving the room, leave one light and the television or radio on, and post the "Do Not Disturb" sign; ask the hotel staff for information

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regarding local crime and "safe" areas; remember that persons traveling alone are attractive targets for criminals; pair up with another crewmember (groups are even better) whenever possible; do not use hotel stairwells by yourself; if you require transportation, have hotel staff request a cab—do not accept offers for transportation from an unknown vendor; and make certain you know the name, address, and phone number of your hotel.

During your layover activities, protect yourself by using these techniques: do not discuss your employment with strangers; trust your instincts—if the place in which you find yourself feels unsafe, leave; if you are not comfortable with those sharing an elevator, step off immediately or exit on a

different floor from that of your hotel room; never open your hotel room door to an unexpected individual claiming to be from the hotel staff without first calling the front desk to confirm the individual's information; if someone tries to forcibly enter your room, immediately call the police (911, if available), then notify the front desk; and after a layover security incident, notify your airline corporate security department and your MEC security committee.

Establishing sound security habits and practicing these simple behaviors during your layover will significantly reduce your risk profile, minimize your chance of becoming a victim of crime, and allow you to safely return to your family and home. 🌐

Travel Expenses and Per Diem Update

By First Officer Ken Rogers (Delta), Chairman, ALPA Retirement and Insurance Committee

When we are flying the line, we are always on business travel, and as such, our qualifying travel expenses are

deductible—as ordinary and necessary business expenses. This article, which I have written with the help of Victoria Fortuna, senior benefits attorney in ALPA's R&I Department, reviews the federal rules for U.S. pilots regarding the taxation and deductibility of travel expenses, including per diem reimbursements, for the 2006 tax year (for which individual tax returns are due, generally, by April 16). For the benefit of your tax advisors, the official rules for tax year 2006 are set forth in IRS Revenue Procedure 2006-41. General information is also contained in IRS Publication 463, Travel, Entertainment, Gift, and Car Expenses, and IRS Publication 1542, Per Diem Rates. These documents are available on the Internet at www.irs.gov.

Many of ALPA's collective bargaining agreements provide that the airline will pay each of us a fixed amount, often called "per diem," to cover meals and incidental expenses

that we incur while on a trip. When an airline makes these per diem payments (or otherwise reimburses us for travel expenses), the airline may *exclude* all or a portion of the per diem payments or reimbursements from our taxable income reported on the Form W-2. The amount excluded depends on whether the amount paid exceeds the federal per diem rates or special per diem rates that apply to the transportation industry. Frequently, the amount of the per diem our airline pays or reimburses is not enough to cover our reasonable business travel expenses, and in those cases, we may be entitled to claim an itemized deduction for the expenses not covered. If we receive no per diem payments or reimbursements from our employer, or receive per diem payments that our employer includes in our taxable income, we may be entitled to claim an itemized deduction for expenses incurred while on business travel.

Expenses for "overnight trips"

For our travel expenses either to be *excluded* from our taxable income or to be claimed by us as an *itemized deduction*, our expenses must be incurred while on a business trip that requires sleep or rest (an "overnight trip"). Expenses incurred on trips that are not overnight trips do not satisfy this requirement. For us, the expenses at issue are usually meal and incidental expenses, because the airline invariably pays for lodging directly or reimburses us for it separately.

Substantiating expenses

Recognizing the burden of requiring us to actually substantiate expenses, the IRS now provides that a designated amount of expenses relating to overnight trips may be *deemed* substantiated. For amounts deemed substantiated, we need

not maintain any records of the amounts actually spent while on the trip.

If our employer pays for lodging separately, the designated amount of expenses for meal and incidental expenses (M&IE) that is deemed substantiated is equal to the amount the federal government would pay its own employees for M&IE when they travel to the same locality. The federal government publishes M&IE rates for every locality in the world.

The M&IE rates may be obtained via the Internet.

The CONUS (for **C**ontinental **U**nited **S**tates) rates can be found at www.gsa.gov, where you can also find a link to the OCONUS (for **O**utside CONUS) rates.

The OCONUS rates are also available at <https://secureapp2.hqda.pentagon.mil/perdiem/perdiemrates.html>.

Itemized deductions

Most airlines exclude per diem payments from our taxable income to the maximum extent legally permissible. If we have business travel expenses that our employer did not reimburse, we may claim those expenses as an itemized deduction on our tax return. If we claim this itemized deduction, we must complete Form 2106, "Employee Business Expenses." Form 2106, and all other IRS forms and publications, may be obtained on the IRS website at www.irs.gov or by calling the IRS at 1-800-TAXFORM.

To claim any business travel expense as an itemized deduction, we must be able to substantiate the time, place, and business purpose of the business travel, as well as the amount of the expense. The time, place, and business purpose must be substantiated with actual records, such as our pilot's logbook. The amount of the business expense must also be substantiated, but in the case of business meals and incidental expenses, the amount may be *deemed* substantiated (no written records will be required) by using the federal M&IE rates.

We must substantiate with records the amount of other business travel expenses. (If the expense is less than \$75, the IRS will not require a receipt to substantiate the amount spent on any

single purchase, such as a single meal expense; but this rule does not apply to lodging expenses, for which receipts are necessary even if the expense is less than \$75).

Only 75 percent of the amount deemed substantiated is deductible in 2006, and then only to the extent that our aggregate miscellaneous itemized deductions (including business expenses) exceed 2 percent of our adjusted gross income. Note that our union dues constitute deductible employee business expenses for this purpose. The limit on deductibility of our business meals is 75 percent for 2007 and will increase to 80 percent for tax years after 2007.

Special rates for the transportation industry
The IRS provides for special transportation industry rates that simplify the CONUS and OCONUS rates. For 2006, the

transportation industry rate is \$52 for the CONUS and \$58 for OCONUS. We may use these rates for calculating our tax deduction under the deemed substantiation method for all CONUS and/or all OCONUS travel in 2006. If we use these rates, we have additional flexibility in prorating for partial days of travel by using either 75 percent of the rate or any other reasonable method consistently applied. However, our deduction may be somewhat less if we use these special transportation industry rates than if we use the standard M&IE rates, especially if we usually travel to higher cost or international destinations.

Obtain competent tax advice

As with most matters concerning taxes, the federal law governing the taxation of pilots' expenses and per diem payments is complex and can sometimes be confounding.

Of course, ALPA does not provide tax advice to individual members, and therefore, all pilots are urged to obtain competent tax advice about applying the information presented in this article to your own situations. ●

Retirement and Insurance Committee