

ALL PERSONNEL

Travel Reimbursements

EDCOE may require or allow employees to travel or attend conferences as part of their work duties in service to EDCOE. Travel regulations apply uniformly to the Superintendent of Schools, members of the Personnel Commission and employees. This policy serves to provide clarity for the travel expenses EDCOE will fund and those expenses which are considered to be the personal responsibility of the employee. These regulations provide the necessary elements for an Accountable Plan as required by the Internal Revenue Service (IRS).

An accountable plan is one that has a business connection, requires the employee to substantiate expenses within a reasonable time, and requires the return of any excess advanced amounts. According to IRS regulations, accountable plan payments are not wages and are not subject to FICA, FUTA, or federal income tax withholding. However, non-accountable plan payments are considered wages and are subject to FICA, FUTA, and federal income tax withholding.

Primary Work Site

Primary work site is defined as the general vicinity of the employee's principal place of assigned work regardless of their place of residence. An employee may have multiple primary work sites if part of a regular assignment. Employees assigned to other regions in California who have multiple work locations will use their residence as a primary work site.

Method of Reimbursement**A. Travel Expense Claim Form**

If travel is necessary during the normal workday of the employee and involves no cost to the County Office other than employee salary, mileage, and/or registration costs, the Superintendent or employees designated by the Superintendent for such purposes may authorize travel.

1. Mileage

Employees who use their own vehicles in the conduct of business on behalf of the County Office shall maintain at least the California minimum liability insurance. We recommend that employees carry a minimum of \$100,000 in liability insurance.

The employee's insurance will be considered the primary source in seeking a liability claim, and the County Office will assume, as a secondary source, any liability costs that exceed the employee's required insurance coverage.

Employees performing authorized travel involving the use of their own vehicle shall be reimbursed for mileage at the allowable IRS mileage reimbursement rate.

Employees shall be eligible for mileage reimbursement for travel that is necessary for the job and

- a. takes place between the first district/assignment and the final district/assignment before returning home
- b. for the circumstances when an employee is requested to proceed directly to a work site that is a longer distance from the employee's home than it is from the employee's home to the primary work site, the **difference** between the two distances may be claimed. Reimbursement for a longer distance may also apply

when an employee is returning home from a work site that is a longer distance than the distance from the employee's primary work site to home.

- c. no travel reimbursement will be made when the distance to the initial work site or home from the final work site in a day is less than the distance to/from the primary work site.

2. Meals

a. Meals with an overnight stay

Actual meal expenses are reimbursable when the employee is authorized to attend a meeting or conference that requires an overnight stay.

The following will apply to all meal expense reimbursements:

- i. Reimbursement will be limited to the amounts prescribed herein.
- ii. No reimbursement will be made for alcoholic beverages.
- iii. If a meal is not taken; no amount may be claimed.
- iv. Tips are limited to 15% of the meal subtotal, before taxes.
- v. Reimbursement will not be made for a meal when that meal is included in a registration or conference.
- vi. Receipts are required
- vii. If the actual cost is less than the limitation prescribed herein, only the actual amount may be claimed. The intent of this policy is to provide reimbursements for individual meals to employees during approved overnight travel. In the event some meal(s) fall below the maximum amount and the employee is eligible for another meal during the same travel period, the remaining amount may be added to another meal. In this case only, no individual meal may exceed \$36 (including tax and tip).

Reimbursements for meals and incidental expenses will be limited to the maximum rates as established by the US General Services Administration (GSA). A current list of rates is available from the Internal Business department. Where a location is not in a specified area for reimbursement, the GSA rates for the Sacramento area will be used. The following approved maximum rates apply and include the meal, taxes and tip:

Breakfast	\$ 16.00
Lunch	\$ 17.00
Dinner	\$ 28.00
Incidentals	\$ 5.00

Pro-rata reimbursement of meals when the employee is on the **first** day of overnight travel is as follows:

Event	Cost	Requirements
Breakfast	Actual expense up to \$16	Trip begins before 7:00 AM
Lunch	Actual expense up to \$17	Trip begins before 11:00 AM
Dinner	Actual expense up to \$28	Trip begins before 7:00 PM

Pro-rata reimbursement of meals when the employee is on the **last** day of overnight travel is as follows:

Event	Cost	Requirements
Breakfast	Actual expense up to \$16	Trip ends after 7:00 AM
Lunch	Actual expense up to \$17	Trip ends after 11:00 AM
Dinner	Actual expense up to \$28	Trip ends after 7:00 PM

For out of state or international travel please contact the Internal Business department for guidelines.

b. Meals without an overnight stay:

When the authorized travel for business purposes does not involve an overnight stay, one of the following exceptions must be met in order to be reimbursed for meal(s):

- i. Reimbursements for meal expenses directly related to and necessary for attending business meetings or conventions of certain exempt organizations (including chambers of commerce, business leagues, trade or professional organizations) when attendance is required by the employer (IRS regulations section 1.274-2(d)(3)). Receipts must include the name of the organization as well as the purpose of the meeting or convention.
- ii. Reimbursements provided to employees while meeting with customers if it is directly related or associated to a substantial business discussion for a clear business reason in a clear business setting (IRS regulations section 1.274-2(c) and (d)). Receipts must include the name of the customer(s) and the specific topic of the meeting.

Event	Cost	Requirements
Breakfast	Actual expense up to \$16	Between 7:00 AM and 10:00 AM
Lunch	Actual expense up to \$17	Between 11:00 AM and 2:00 PM
Dinner	Actual expense up to \$28	Between 5:00 PM and 8:00 PM

iii. Allowance

Employees will receive a taxable flat allowance of \$20 when the following conditions are met:

- Travel does not require overnight stay; and
- No meal is provided in association with the meeting/event/function requiring travel; and
- One-way travel is 100 miles or more from their home or primary work sight, whichever is the starting place; or
- Workday exceeds 10 hours

When the travel is less than 100 miles but the work day exceeds 10 hours, the employee must submit a Non-Overnight Travel Form to their supervisor in order to obtain prior approval for the start and end times.

Receipts are not required for this allowance.

The following are ineligible for this allowance:

- Employees required to transport students as a regular function of their job responsibilities

- Any travel within El Dorado county and the contiguous counties

3. Registration Fees

Receipts are required

4. Incidentals

Incidentals may not be claimed on travel without an overnight stay and are limited to \$5.00 per day. Incidental expenses include tips for services such as porters and baggage handlers. Incidentals do not include taxicab fares, lodging taxes, or the cost of telephone calls. Incidental expenses may not include personal expenses.

5. WiFi

The purchase of WiFi in airplanes, trains, or boats is not allowed for travel durations of less than 2 hours. Exceptions require the approval of the Superintendent or designee.

B. Conference Claim Form

If travel is to involve costs to the County Office other than mileage, registration costs or the employee salary while absent from the work location, a Conference Request Form shall be prepared by the employee and shall include a detailed cost estimate. Normally, all costs in conjunction with travel shall have been provided for in the County Office budget. Exceptions require the approval of the Superintendent or designee.

The Superintendent or designee shall be required to approve the Conference Request form as appropriate.

1. Registration

Registration fees are authorized

2. Conference Fees

Conference fees for specific events shall be reimbursed, excepting that costs of conference-sponsored or unsponsored activities which are essentially entertainment or non-business shall not be reimbursed.

3. Mileage

See section **A1**.

4. Meals

See section **A2**.

5. Banquets

A banquet breakfast, luncheon or dinner, which is an official part of a conference and for which there is a prescribed fee, may exceed a meal limitation amount as previously designated and may be reimbursed at actual cost.

6. Lodging

Lodging shall be reimbursed for authorized stay-over. If a spouse is in attendance, reimbursement shall not exceed the rate for single occupancy lodging. *Note: Please be aware that government employees may be entitled to a motel occupancy tax exemption.* The appropriate form should be part of the conference packet, and indication should be made on the Purchase Order.

Also, be aware that *government agencies may be entitled to a special government rate.* It is, however, the responsibility of the person booking the

room to ask for the special rate.

7. Other Transportation

Economy, standard, tourist, or similar airfare rates are allowed. First class, business class, or similar airfare rates will be allowed only in emergency situations with prior approval of the County Superintendent or Deputy Superintendents. The option for use of taxis, car services, a private vehicle or air transportation or other mode may be allowed, except that the County Office shall make reimbursement for transportation resulting in the least cost to the County Office, considering all other costs. Tips for taxis, Uber, Lyft or any other car service are limited to 15%.

8. Advances

County Office funds may be issued in advance of travel for official business trips for employees and Personnel Commission members. Advances will be limited to no more than 75% of the total estimated expenses. An advance made shall be deducted from the subsequent travel claim. If an advance exceeds actual cost, the claimant shall file a claim showing amounts expended and reimburse the County Office for the excess amount expended and reimburse the County Office for the excess amount within 15 days after return from the trip. County Office personnel with outstanding advances will not be entitled to further advances until all previous advances have been cleared. Non-employees, such as parents or community members, may be authorized to perform travel as representatives of the County Office. Any expenses incurred as a result of non-employee travel shall have been budgeted by the County Office.

9. Incidentals

See section A4.

10. Credit Card Usage

If an employee has been issued a credit card for the El Dorado County Office of Education, it may be used for expenses while traveling. The above limitations and conditions apply. If the employee charges an unallowable expense or an expense in excess of the above limits, the employee will reimburse EDCOE for the difference at the time of submission of their final conference claim form.

C. Documentation Requirements

Whenever travel is properly authorized and costs are incurred, the employee shall be required to prepare a claim which shows in detail all expenditures incurred. Invoices or proof of payment shall also be provided and attached to the claim for the following:

Necessary Invoices or Proof of Payment

- Air Fare/Train Fare
- Lodging
- Registration
- Conference Fees
- Car Rentals

The claimant shall certify by signature that all amounts claimed were actual and necessary. Documentation must show the inclusive dates of each trip for which allowances are claimed and the times of departure and return. Time of departure and return means the time employee starts the trip, from office or home, and ends the trip, at office or home.

Each travel claim shall be approved by authorizing signature in order to qualify for payment.

In the event any travel cost item is not covered by or exceeds this policy, the claim and item in question shall be referred to the County Superintendent or designee for specific approval with a statement of justification.

Legal Reference:

EDUCATION CODE

1096 Allowable expenses for attendance at organization meetings

1200 Traveling expenses

1201 Expenses for attendance at conventions

1942 Payment of travel expenses

CODE OF REGULATIONS, Title 5

17430 et seq. Travel expenses for County Superintendents of Schools and designated staff members

IRS REGULATION

Publication 5137 Government Fringe Benefits Guide

Publication 15-B Employers' Tax Guide to Fringe Benefits

Publication 535 Business Expenses

US GENERAL SERVICES ADMINISTRATION

Per diem rates for California

Policy Approved: October 25, 2018

Supersedes SP 3350 Travel Reimbursements, Approved October 2017