

STEPHENS COUNTY SCHOOL SYSTEM EMPLOYEE TRAVEL GUIDE

Course/Activity Pre-approval: Employees and bookkeepers should work together to submit the **Course Activity Pre-approval Form** and gain approval prior to attending staff development or school business activities where expenses could be incurred. All estimated expenses should be noted on the form including registration fees, substitute teacher fees, mileage, lodging, meals, parking, and other allowable expenses. Bookkeepers submit the Course Activity Pre-Approval Form, to the System Accountant so that payment may be processed.

Leave Request Form: Employees should fill out a **Leave Request Form** prior to being absent. The form should designate whether the professional leave is for staff development or school business.

Substitute Teachers: A substitute teacher should be secured when necessary. Bookkeepers often schedule substitutes for teachers when they are participating in professional learning activities. Substitute expenses are \$75 per day plus employer paid FICA of \$5.74 per day.

Georgia Statewide Travel Policy: <https://sao.georgia.gov/state-travel-policy>

Out of State Travel: Out-of-state trips must be approved in advance by the Stephens County Board of Education. Meal per diems follow the appropriate General Services Administration (GSA) per diem rates. These rates include both the cost of meals and incidental expenses. Rates are located at the following website: www.gsa.gov/perdiem.

Audit: Employee travel expense reimbursements are audited and reported by the Georgia Department of Audits and Accounts.

Lodging: Employees traveling more than 50 miles from their home, office, or headquarters may be reimbursed for lodging. Receipts are required. Employees are responsible for ensuring that the most reasonable rates are obtained. Expenses exceeding GSA rates should be justified on the expense form. Employees who are traveling should secure lodging once the travel activity is approved. The school system is exempt from other tax payments as long as the **Georgia Certificate of Exemption Form Local Hotel/Motel Excise Tax Form** and the **Georgia Department of Revenue Sales Tax Certificate of Exemption** are presented at the time of payment. However, in the event that a hotel/motel will not exempt tax when an employee attempts to pay with personal funds, the employee should pay the tax and classify the expense as "Other-Occupancy Tax" on the **Stephens County School System Expense Statement Form**. The employee should also have the hotel/motel employee or manager initial the final bill and tax exempt forms that were not accepted and attached these items to the expense statement form. State employees are not exempt from the \$5.00 per night tax issued per the Transportation Funding Act, effective July 1, 2015.

Travel Expense Forms: Employees who are approved for travel should complete the **Stephens County School System Expense Statement Form**. As a best practice, travel expense forms should be completed and submitted to the immediate supervisor with 10 days of returning from the trip, but no later than 45 days. Internal Revenue Service (IRS) regulations require reimbursement requests submitted after 60 days from the completion of the trip become taxable income for the traveler. Receipts are required with the exception of per diem allowances. Credit card statements are not acceptable in lieu of receipts. The accounting code should match the code approved on the Course/Activity Pre-approval Form.

Mileage Reimbursement: The mileage reimbursement rate is set by the State Accounting Office (SAO). View the most current **Mileage Rate Increase/Decrease Memo** on the SAO Website for automobiles, motorcycles, and airplanes. Mileage should be recorded from the worksite to the travel destination and back. Other preferential mileage should not be included in the request for reimbursement. Extended mileage for travel to restaurants while on trips should be considered personal expenses.

Meals: Meals included as part of the cost of conference registration are not reimbursable. Conference agendas should be attached to expense forms. Employees who travel more than 50 miles and are away for more than 12 hours may receive the total day per diem rate when there is no overnight travel. Employees traveling overnight may be reimbursed for the daily cost of meals within the maximum per diem limits. On days of departure and return, employees may be reimbursed for 75% of the per diem ($\$50 \times .75 = 37.50$). As a result, the time of departure and time of return are not considerations for calculating the Meal Per Diem when associated with in-state overnight travel.

Receipts are not required.

Eligible Meals	Standard In-state Per Diem Amount	75% Per Diem on Travel Days
Breakfast	\$13.00	\$9.75
Lunch	\$14.00	\$10.50
Dinner	\$23.00	\$17.25
Total	\$50.00	\$37.50

Other Travel Expenses: These expenses include, but are not limited to business office expenses, Internet use, and parking fees.

Non-reimbursable Expenses: Employees may not be reimbursed for alcoholic beverages, meals for family members, valet parking (when self-parking is available or if there are valid security or medical reasons), and other personal expenses.