

Reimbursement for Travel Expenses

TRAVEL REQUEST

Authorization to travel shall be obtained in advance. All travel requests (Form 300) must be accompanied by paperwork for registration, approved by the staff member's immediate supervisor and then submitted to the superintendent or director for approval.

The travel request must show meals, lodging, transportation (air and/or ground), registration and any other estimated expenses for which reimbursement shall be requested upon completion of travel, and the budget category to which reimbursement is to be charged.

Employees traveling to the same general destinations shall make reasonable efforts to share **transportation, when possible**.

REIMBURSABLE EXPENSES

LODGING: Actual expenses for lodging at the government rate for a standard room where such rates are offered, up to the maximum amount allowed, will be reimbursed as evidenced by a receipt. (Lodging and set per-meal amounts are provided by the IRS, Publication 1542.) When it is determined that lodging cost will be greater than the maximum lodging amount, the employee must submit a requisition for prior approval to the superintendent or director. Employees are required to share accommodations whenever feasible and appropriate. After approval, the business office (or building secretary) will issue a purchase order to the hotel/motel and provide the employee with a copy, which should be hand-carried to the hotel/motel. The establishment will then direct bill the District. The District credit card may be used if the hotel/motel will not accept a P.O. (See Ephrata School District Board Policy 6212.) Purchase orders are issued for the room rate and parking only. All incidental expenses must be paid to the hotel by the employee. If these expenses are for official business, they may be claimed for reimbursement on a Travel Expense Voucher.

Spouses may accompany employees traveling on official business. The District will not reimburse for any additional costs. When accompanied by a spouse, the employee shall determine the single rate for lodging and record it on the lodging receipt, or obtain a separate receipt

Meals must qualify as non-taxable by the Internal Revenue Services under one of the following:

Meals for Overnight Travel

1. Allowance for meals will be paid on a set per-meal (per diem) amount.
2. Per-meal amounts are set by OFM.
3. Per Diem allowances for High Cost Locations in the Continental USA are periodically revised by the General Services Administration and can be accessed on the Internet at the following address:
<http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd05d.htm1>
(US General Services Administration per diem rates)
4. Where set per-meal amounts are to be reimbursed, receipts are not necessary.
5. The first day of travel will not include reimbursement for breakfast.
6. Beginning with lunch on day one and concluding upon return, the following is true:
 - a. To qualify, an employee must be in travel status overnight away from home and be in travel status the entirety of a meal period (any start time on the second day, noon-1 p.m., &/or 6 p.m.-7 p.m.)
 - b. Example:
 - i. Leave home at 5 a.m., stay the night, arrive home next day at 6:45 p.m.

- ii. The employee would get per diem for lunch & dinner the first day, breakfast & lunch the second day.
- 7. Reimbursement will not be authorized when meals are provided as part of the registration. Per Diem allowance is based on per meal and includes tax and gratuity.
- 8. Copies of the conference agenda/meeting agenda are required with reimbursement claims.
- 9. Employee must certify:
 - a. They actually incurred an out-of-pocket expense.
 - i) Choosing an out of pocket expense when a meal is provided will not be reimbursed. ***Itineraries are required.***
 - ii) They were in travel status during an entire meal period.

Non-Overnight (day travel out of the district) Meals:

- 1. Allowance for meals will be paid on a set per-meal (per diem) amount.
 - a. Where set per-meal amounts are to be reimbursed, receipts are not necessary.
- 2. Per-meal amounts are set by OFM.
- 3. To qualify for a meal when not spending the night away from home:
 - a. The district will not reimburse for breakfast or lunch as employees can eat before they leave, and/or pack a lunch, as on a regular work day.
 - b. The district will reimburse for dinner when the employee is on travel status for the entirety of a dinner period (6 p.m.-7 p.m.)
 - c. With prior authorization from the Superintendent, or designee when the superintendent is unavailable, a bonafide business meal(s) with a copy of the receipt including what was discussed and who was paid for.
- 4. Employee must certify:
 - a. They actually incurred an out-of-pocket expense
 - i. Choosing an out-of-pocket expense when a meal was provided will not be reimbursed. Itineraries are required.
 - b. They were in travel status during a dinner period

MILEAGE: Inside the district: Reimbursement allowed only when approved in advance by the staff member's supervisor. When travel is a necessary part of performing one's work, the staff member may receive blanket approval for the year.

A mileage report is to be submitted each month for reimbursement of mileage in a personal vehicle inside the district. The report must show each point of departure and destination. This report must be submitted to the district business office by the first day of the month. Payment will occur through the district's accounts payable system.

Outside the District: Reimbursement allowed only in connection with an approved travel request. Reimbursement shall be at the rate set by the superintendent. Use of a private vehicle must have prior approval by the superintendent or director. If more than one staff member is attending the meeting/event, car pooling (one vehicle per every four people) is required to eliminate the expense of multiple people driving.

Taxi, Parking, Toll: Reimbursement allowed for these expenses with receipt.

ALL OTHER EXPENSES: All expenses to be reimbursed, except the above mileage reimbursement, must be reported on the Expense Report (Form 302) and have a copy of the approved Travel Request (Form 300) attached with any required receipts, as described previously. Payment will occur through the district's accounts payable system.

The Expense Report must be submitted to the district business office.

A separate expense report is to be submitted for each trip for which reimbursement is being requested.

NON-REIMBURSABLE EXPENSES

The following expenses are not reimbursable:

- A. Alcoholic beverages, meals or snacks other than regular meals.
- B. Personal telephone calls, postage, and memberships.
- C. Mileage to and from home.
- D. Mileage for school levy promotions and other non-official school functions.
- F. Entertainment.

OUT OF STATE TRAVEL

All out-of-state travel must be approved in advance through the school board.

Revised 10.21

Adopted 8.18.08