0200 EMPLOYEE TRAVEL

0201 Purpose

The purpose of this section is to establish standard procedures as required by **Board Policy 813** for district employees' travel and reimbursements.

0202 Adopted Definitions

DAY TRIP – a trip when the employee's duties require the employee to be away from the OFFICIAL DUTY STATION but does not require sleep or rest to meet the demands of work while away from home; for the district's purposes, any trip not requiring the rental of a hotel room or an overnight stay will be considered a DAY TRIP

ITINERANT EMPLOYEE – for travel reimbursement purposes, an employee not assigned to a specific site or sites, but one who performs duties at more than one location; may maintain a desk at a specific site – possibly where the program or department resides

OFFICIAL DUTY STATION or TAX HOME – regular place of business or post of duty, regardless of where the employee's family home is maintained; if employee has more than one place of work, consider the following when determining which is primary place of business or official duty station: (a) the total time ordinarily spent at each place; (b) the level of business activity at each place

TAXABLE FRINGE BENEFIT – a form of pay from employer to employee including property, services, cash or cash equivalent in addition to stated pay for the performance of services; all remuneration other than stated pay requires processing only through payroll and not petty cash; taxable fringe benefits are valued at fair market value; all DAY TRIP meal reimbursements are considered a TAXABLE FRINGE BENEFIT per *IRC §162(a) (2)*

0203 Referenced Guidance

Business Services referenced the IRS Taxable Fringe Benefit Guide documentation, as well as State of Nevada Administrate Manual (SAM), and contract bargaining agreements. Differences between this manual and contract bargaining agreements will be resolved through preemption, and one area of conflict does not negate the entirety of this procedural manual.

0204 Eligibility for Travel Reimbursement

A district employee is eligible for reimbursement when the employee performs official district business away from the employee's official duty station, and the employee incurs per diem and travel expenses. Without exception, all travel requests must be approved **in advance** by the employee's immediate supervisor using "**EXHIBIT H**." If the travel request will be funded by a grant, the request must also have the approving grant director's signature authorizing the travel. The district will not reimburse expenses

associated with unauthorized travel, and in no event shall the district reimburse for unreasonable travel time, leisure time, or vacation activities related to, or scheduled adjacent to, a business trip.

The following is required to be submitted on "**EXHIBIT H":** justification of travel and estimated total cost of travel (include airfare, transportation, mileage, and per diem, and any other miscellaneous expenses). It is best to present the request with a "Not To Exceed" estimate. The employee should retain the original "**EXHIBIT H**" until ready to submit for reimbursement. After conclusion of travel, employee must submit the original "**EXHIBIT H**" along with all other required submittals.

If special circumstances are not specifically addressed in this policy, it is the employee's responsibility to request clarification from Business Services in advance of purchase or incurrence of expense. It is not possible to set out rules for every conceivable situation; therefore, employees are expected to not only adhere to the express terms in this manual, but also to use discretion and good judgment to ensure that all reimbursement claims are made within the spirit of this manual.

0205 Accounting of Travel Expenses

All travel expenses of district employees will be charged to the budget account specifically appropriated or authorized to provide for the employee's travel expenses. For any district funded travel, all reimbursement applications must follow the district's written travel policy requirements for eligibility of reimbursement; however, state, federal, and grant reimbursement policies may differ from the district's policies. As such, eligibility for reimbursement of any non-district funded travel may follow those agencies' rules. However, if the district is the fiscal agent of record for said monies and will be processing the reimbursement, it is the employee's responsibility to attach those agencies' rules for reimbursement to the applicable reimbursement submittal. If not submitted properly, the district will reimburse such claim utilizing the district's written policies, and will not be responsible for any differential in reimbursement amounts.

0206 Exceptions

Unless otherwise noted, exceptions to the district's written travel policies may only be made under special or extraordinary circumstances, and **must be approved in writing by the superintendent**. Any request for an exception must be submitted to the superintendent in writing, along with justification by the employee, in advance of any travel related purchase or incurrence of expense, and must be signed by both the employee and the immediate supervisor.

0207 Travel Advances

Immediate supervisors shall not authorize, allow, or provide travel advances of any kind to any employee.

Exceptions (*see* ***Section 0207***):

Travel advances are applicable only to district employees, and never applicable to independent contractors or DAY TRIPS. Travel advance forms are reflected in "**EXHIBIT A**." Advances can be requested at any time before the beginning of the travel period, but will not be processed until 10 calendar days before departure, and require a minimum of 2 business days to process. **Travel advances shall only be processed by Business Services.**

Travel advances constitute a lien upon accrued wages of the requesting employee per NRS 281.173, and actual expenses must be submitted using "**EXHIBIT D**" within 5 calendar days of completion of travel unless prohibited by exceptional circumstances.

0208 Management Travel

Supervisors and administration who complete day trips (mileage and per diem only) within the scope of their position are not required to complete "**EXHIBIT H**" as advance authorization of travel. However, if the day trip involves purchase and reimbursement of airfare, then "**EXHIBIT H**" shall be completed.

0209 District Travel Policy

Rates**:**

The district shall establish, and periodically revise, the rates of reimbursement that employees are entitled to receive while transacting business on behalf of the district. Certain rates may be the same as established federal or state rates, e.g., lodging reimbursement; however, certain district processes may differ and supersede the established federal or state guidelines or policy, e.g., meal reimbursements. It is the employee's responsibility to know the applicable rates. The current adopted rates are reflected in "**EXHIBIT B**."

Least Expensive Method Available:

Travel and associated expenses should be by the least expensive method available taking into consideration such factors as loss of instructional time, total travel time, salary of traveler, availability of district fleet motor pool vehicles, and costs of various modes of transportation.

Airfare:

Whenever air transportation is used, reservations should be made as far in advance as possible (7 to 14 calendar days) to take advantage of significant price breaks. All employees are required to take the lowest airline fare to their destination that allows for a reasonable travel and departure schedule inclusive of flight layovers. Air travel reimbursement will be granted for Coach/Economy seating only.

Many commercial airlines allow the accumulation of free bonus flight points to travelers based on miles flown or as an inducement to travel with that airline. Any flight bonus points received by district employees as a result of district-paid air travel, shall, whenever possible, be used by the employee to

meet district travel needs; however, the district will not monitor said points. Under no circumstances shall frequent flyer miles influence ticketing, be counter to written travel policies, or unduly impact the district in any way.

Rental Vehicles:

It is mandatory that rental vehicles be obtained from companies with which the district has cooperative contracts or agreements. See the State Purchasing website as noted below and "**EXHIBIT B**" for additional details. When booking rentals, price comparisons should be made between the various vendors as pricing may periodically drop below the contracted rates. *NOTE: pricing is a base price, and additional fees may be added according to rental location (reimbursable) and user options (not reimbursable).*

http://purchasing.nv.gov/Contracts/Documents/VehicleRentals/

Employees may rent economy-class vehicles (i.e., economy, compact, or intermediate). When three or more travelers share a vehicle, rental of a full-size sedan is authorized. **At no time shall employees rent either 15 or 11 passenger vehicles to transport students or adults.**

Only employees are allowed to drive rental vehicles expensed to the district. Rental vehicles should only be used to transport employees, authorized chaperones, and students – never traveling companions (i.e. spouses/guests traveling with district employees).

It is in the renter's best interest to request the rental reservation through the Vehicle Maintenance Department (775-782-4679) with at least two weeks' advance notice. When renting a vehicle, the employee should confirm with the rental agency that the rental is for "official business," and confirm that both the damage waiver and liability insurance options are affirmatively marked on the rental contract. The employee DOES NOT need to purchase the additional insurance coverage offered by the vendor as appropriate insurance coverage has already been negotiated into the price of the vehicle, but the employee MUST use the mandatory account number listed on the website in order to ensure both insurance coverage and rate.

Should an employee be involved in an accident while driving a rental vehicle, after filing a police report or seeking medical attention if necessary, the employee should immediately report the accident: (a) to the immediate supervisor, and (b) to Vehicle Maintenance at (775)782-4679. Vehicle Maintenance will forward copies of all accident reports to Risk Management.

Lodging:

District employees are eligible for lodging reimbursements only if they are 50 miles or more from their official work station. The Nevada cities of Incline, Reno, and Sparks are specifically excluded by the district for reimbursement eligibility.

Exceptions:

Board of Trustee members will be reimbursed for add district business lodging related expenditures Incline, Reno, and Sparks per NRS 386.345, NRS 386.290, and NRS 387.319. This exception does not require superintendent review or approval.

District employees shall receive reimbursement for lodging at continental United States (CONUS) rates established by the US General Services Administration (GSA). CONUS rates are established by city/county/state and can vary by season. See the GSA website as noted below, and click on "Per Diem Rates."

http://www.gsa.gov

The website requires the user to enter city/state or zip code to determine the CONUS rate. If a city is not listed, check to ensure that the county where the lodging is located is also not listed. If the city is not listed, but the county is, then the reimbursable rate is the CONUS rate for that entire county. If either the city or the county is not listed, then that area will receive the standard CONUS lodging rate.

Exceptions (*see* ***Section 0207***):

Exceptions may be made when the following applies:

(a) Lodging is procured at a prearranged place such as a hotel when a meeting, conference or training session is held; or
(b) Costs have escalated because of locale and special events; lodging within prescribed allowances cannot be obtained nearby; costs to commute to/from the nearby location exceed the cost savings from occupying less expensive lodging.

If the condition(s) above exist, the employee may apply the following rules to the rate of reimbursement for lodging:

(a) 150% of the standard CONUS federal per diem rate for non-surveyed in-state sites.
(b) 175% of the federal per diem rate for out-of-state sites or 300% of the standard CONUS federal per diem rate for non-surveyed, out-of-state sites.

Double room occupancy is preferred when more than one employee of the same gender travel together for district business; more than double occupancy is not requested.

Lodging taxes are limited to the taxes on reimbursable lodging costs. For example, if the maximum lodging rate is $50 per night, and the employee elects to stay at a hotel that costs $100 per night, the employee can only claim the amount of taxes applicable to the maximum authorized lodging amount, or $50 in this example.

Meals:

The district will only reimburse out-of-county meals in accordance with current per diem rates. The current adopted rates are reflected in **"EXHIBIT B."** Receipts are not required for any meal reimbursements. Reimbursement claims for meals provided as a part of a conference or workshop registration are prohibited and must not be included in any reimbursement submittal. However, employees may receive reimbursement for breakfasts even though continental breakfasts are provided through the conference or workshop. A syllabus of the conference must be attached to "**EXHIBIT D**" when submitted for reimbursement.

Per diem rates are determined by the time in leaving and arriving home; see "**EXHIBIT B**."

Exceptions (*see* ***Section 0207***):

NCSEA&PWA AFT Local 6181 Negotiated Agreement (ratified 03/13/12): Article 13-1-A will govern timing for allowable reimbursement of meals. This exception does not require superintendent review or approval.

DAY TRIP meal reimbursements are considered taxable fringe benefits and shall only be reimbursed through payroll, and never through petty cash. Employees should utilize "**EXHIBIT C**" for DAY TRIP meal reimbursements.

Mileage (non- ITINERANT EMPLOYEES):

The district will only approve mileage reimbursements for district business travel. The current adopted rates are reflected in "**EXHIBIT B**."

An employee must first attempt to reserve appropriate transportation from Vehicle Maintenance with a minimum of two weeks' advance notice. If, after submitting a request in advance, district transportation is unavailable, the employee may use a private vehicle and will be reimbursed at the standard mileage reimbursement rate.

An employee using a private vehicle for the employee's convenience, and/or when insufficient notice is given to Vehicle Maintenance and subsequently a district vehicle is not available, will be reimbursed at a reduced standard mileage reimbursement rate.

Reimbursement can only be given to an employee using a private vehicle for miles driven **in excess** of their normal commute. An employee's normal commute is the roundtrip mileage between the employee's residence and their official duty station. The employee must choose to provide a mileage log ("**EXHIBIT E**") or to utilize the stipulated reimbursement rates for standard distances ("**EXHIBIT F**").

Should an employee be involved in an accident while driving a district vehicle, after filing a police report or seeking medical attention if necessary, the employee should immediately report the accident: (a) to the immediate supervisor, and (b) to Vehicle Maintenance at **(775)782-4679**. Vehicle Maintenance will forward copies of all accident reports to Risk Management.

Exceptions:

DCPEA Negotiated Agreement (ratified 05/29/12): Article XI preempts this section regarding mileage. District-owned vehicles shall be used whenever available. If a private vehicle is used in lieu of an available district-owned vehicle, no reimbursement will be allowed. However, if no district vehicle is available, reimbursement for mileage will be paid the current adopted rate (see "**EXHIBIT B"**). This exception does not require superintendent review or approval.

Mileage (ITINERANT EMPLOYEES only):

The district will only approve mileage reimbursements for district business travel. The current adopted rates are reflected in "**EXHIBIT B**."

An employee must submit a request authorized by their immediate supervisor to obtain appropriate transportation from Vehicle Maintenance within a two-week timeframe of notification to the employee by HR of itinerant status. If, after submitting a request, district transportation is unavailable, the employee may use a private vehicle, and will be reimbursed at the standard mileage reimbursement rate.

Reimbursement can only be given to an employee using a private vehicle for miles driven in *excess* of their normal commute. An employee's normal commute is the roundtrip mileage between the employee's residence and their official duty station. The employee must choose to provide a mileage log ("**EXHIBIT E**") or to utilize the stipulated reimbursement rates for standard distances ("**EXHIBIT F**").

Should an employee be involved in an accident while driving a district vehicle, after filing a police report or seeking medical attention if necessary, the employee should immediately report the accident: (a) to the immediate supervisor, and (b) to Vehicle Maintenance at **(775)782-4679**. Vehicle Maintenance will forward copies of all accident reports to Risk Management.

Other Miscellaneous Reimbursable Business Travel Related Expenses:

Employees will be reimbursed for other expenses incurred for tolls, parking, and commercial transportation costs, e.g., taxi, shuttle, bus, etc. Other miscellaneous expenses that will be reimbursed include use of Internet or Wi-Fi services (maximum reimbursement rate for these services is capped at $20 per day), equipment rental, and business related telephone calls, facsimiles, or photocopying. All taxes and fees associated with any business related expense are eligible for reimbursement.

Non-Eligible Reimbursable Business Travel Related Expenses:

The district will not reimburse the following: TSA pre-check or similar fees, tips or incidental expenses of any kind, personal phone calls charged through lodging or any other means, parking fines or tickets, expenses for spouses or non-employees, entertainment (movies, shows, etc.), alcoholic beverages, taxis or other conveyances to locations for personal business (not part of the conference or meeting), or personal travel or expenses for travel extending beyond the time required for the meeting or trip. Any

other expenses not already identified in the above sections are not reimbursable under any circumstance.

0210 Filing Travel Claims

All claims for travel reimbursements should be filled out on the appropriate travel expense reimbursement claim form. See "**EXHIBITS A – E**." All relevant areas of the claim form must be completed including the date, destination and purpose of trip, and start and end times. If an employee is sharing lodging or transportation with another employee, only **one** employee should submit the appropriate receipts with the reimbursement request. All travel expense claims must have original signatures by both the employee, immediate supervisor, and grants administration (if travel expenses are charged to grant funding) attesting to the accuracy of the claim prior to forwarding to Business Services for reimbursement. Additionally, employees should always make and retain copies of submitted expense reports. Any claim not properly substantiated or without the appropriate signatures will be returned to the employee, and any resulting fees or delinquent charges will not be considered for reimbursement by the district. Any submittals for reimbursement that do not follow correct and appropriate protocols are at the risk of the employee and may not be subject to reimbursement by the district.

All claims, including mileage reimbursements from ITINERANT EMPLOYEES, must be submitted within 60 calendar days of completion of travel. **All claims submitted after 60 calendar days subsequent to completion of travel will be subject to tax as a TAXABLE FRINGE BENEFIT** per IRS Safe Harbor for Substantiating Expense Reimbursements.

Exceptions (*see* ***Section 0207***):

Travel advances require submittal within 5 calendar days of completion of travel.

Receipts are required for **all** eligible reimbursable business travel related expenses except for meal reimbursements, and are subject to approved rates; see "**EXHIBIT B**." A receipt must be the original and must include sufficient information to establish the amount, date, place and the essential character of the expenditure. Credit card receipts are not considered adequate support if they do not detail the nature of the expenditure.

Under no circumstance should an employee ever knowingly submit a reimbursement request to the district for expenses that have been underwritten or reimbursed from another source (non-district funds). This is considered "double-dipping" and fraudulent. Accurate records are critical to meeting the district's legal, financial, and management obligations. The employee shall be responsible to ensure that all reimbursements are full, fair, accurate, timely, and understandable. The employees shall not "double-dip," submit fraudulent records, misstate facts, omit critical information, or modify reimbursement requests in any way to mislead others. Such actions will result in disciplinary action up to and including termination.

0211 Combining Business and Personal Travel

Any personal expenses incurred during, before or after official district business are the responsibility of the employee. An employee may extend a business trip over a weekend, or in combination with vacation or personal leave, if the employee has advance, written approval from the immediate supervisor and provided there is a net savings to the district. Proof of the advantageous price differential and pre-approval must be submitted with the travel reimbursement claim on "**EXHIBIT G**." Additionally, the employee must be able to disaggregate the reimbursable expenses from the non-reimbursable. The district is not responsible for any costs, e.g., transportation, lodging, or meals, associated with vacation or personal days. For example, if the employee has business travel from Wednesday through Friday, and finds airfare in the amount of $1,500 for said dates versus $1,200 for travel from Wednesday through Sunday, the $1,200 would be allowable for full reimbursement. All meals, lodging, or other travel expenses for the Saturday and Sunday dates of travel would **not** be eligible for reimbursement.

0212 Traveling Companions

Any additional costs associated with an employee's traveling companion shall not be charged to the district and are the responsibility of the employee, i.e., spouses/guests traveling with district employees are responsible for paying their own individual expenses.