

## GUIDELINE FOR STAFF EXPENSES TRAVEL AND WORKSHOPS

School Board Approved: 12/16/13

- 1.) Fees, registrations and airline tickets, if known in advance, will be paid directly to the workshop site, travel agency or airlines upon submission of the request for participating in a workshop.
- 2.) Advance hotel reservations will be paid directly to the hotel when participating in a workshop and the reservation information is submitted with the proper documentation and a completed voucher.
- 3.) Maximum rates will be at the following:
  - Breakfast: \$10/day
  - Lunch: \$10/day
  - Dinner: \$20/day
  - Overnight Travel: \$40/day

Reimbursement for meal expenses will be for the actual of the meal up to the maximum rate. Alcoholic beverages are non-reimbursable items. **Receipts for actual meal costs will be required when submitting an expense voucher.** Note: Itemized receipts are preferred but general receipts will be accepted.

- 4.) Travel to meetings requiring air fare will be paid at the lowest refundable rate to and from the site of the meeting. Charges for public conveyance, if required, will be reimbursed with submission of an expense voucher and appropriate receipts.
- 5.) Actual receipts for hotel/motel accommodations, meals and transportation costs shall be submitted with an expense voucher. The mileage reimbursement rate is the current IRS standard business mileage rate. Please calculate your mileage reimbursement according to the date you traveled, not the date of the reimbursement.
- 6.) Administrators should carefully review and approve all expenses prior to forwarding the request for payment to the Business Office.
- 7.) Maximum rates may be waived/modified upon approval of the Superintendent or Director of Finance & Operations.

### Taxable vs. Non-Taxable Reimbursements

There are two categories of employee reimbursements:

- Taxable Reimbursements
  - o Meal reimbursements with no overnight stay
  - o Mileage reimbursements over 60 days old
  - o Mileage reimbursed per contract language at the minimum of \$1.00 per trip
- Non-Taxable Reimbursements
  - o Meal reimbursements with an overnight stay
  - o Mileage reimbursements under 60 days old
  - o Purchases for your classroom or office (supplies, food, materials, etc.)
  - o Other reimbursable travel expenses (lodging, registration, taxi, parking, etc.)

*Albert Lea Area Schools follows IRS Guidelines in regard to Taxable vs. Non-Taxable Reimbursements.*