

**RYE CITY SCHOOL DISTRICT**  
**RYE, NEW YORK**

**PROCEDURES FOR REIMBURSEMENT FOR TRAVEL**

School district employees will be reimbursed for reasonable, actual and necessary out-of-pocket expenses which are legally authorized and are incurred while traveling for school-related activities.

**Travel Approval:**

1. Travel approval is completed through My Learning Plan.
2. Expenditures with the expectation of reimbursement may not be made without prior approval, as documented in My Learning Plan.
3. The estimated cost should be accurately computed based upon the guidelines below.
4. The estimated cost should be reasonable and bear relation to the location of a conference or travel.
5. Expenditure in excess of the approved estimate may not be reimbursed.
6. Upon approval, a Purchase Order is opened for the amount approved for reimbursement.

**New York State Sales Tax:**

1. The School District is exempt from the payment of New York State Sales Tax. New York State Sales Taxes will not be reimbursed.
2. A copy of the New York State Sales Tax Exemption Letter is attached to this document. This may be provided to vendors so that the vendor need not collect New York State Sales Tax.

**Transportation:**

1. Common Carrier: Air, Rail, Bus, etc.
  - a. Provide ticket receipts showing amount paid.
2. Automobile: Use of Personal Vehicle
  - a. Mileage: Reimbursement is provided for mileage only when using a personal vehicle;
    - i. Mileage Documentation:
      1. Travel directions as supplied by MapQuest or Google Maps may be submitted as documentation of mileage for point-to-point travel.
      2. Provide documentation for entire trip. One-way trip mileage may not be doubled to serve as documentation of round-trip mileage.
    - ii. Mileage Reimbursement Rate: as set by the Internal Revenue Service
      1. Rates may be found at: <https://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates>
  - b. Tolls:
    - i. Provide toll receipts, or
    - ii. E-ZPass statement
      1. Statement must show name of E-ZPass owner
  - c. Parking:
    - i. Provide parking receipts showing amount paid.

**Transportation (continued):**

3. Automobile: Rental Car
  - a. Reimbursement is provided for the cost of the car rental
    - i. Provide receipts showing amount paid.
  - b. Reimbursement is provided for tolls and parking, as above.
  - c. Reimbursement is provided for fuel.
  - d. Reimbursement is not provided for mileage.

**Meals:**

1. Maximums for reimbursement to an individual for meal costs, including tax (out-of-New York State tax only) and tip, are set by the Board of Education at the beginning of each Fiscal Year. For current maximums, see Attachment.
2. An exception may be made to these limits if a conference-related and sponsored meal exceeds these maximums;
3. Expenses for alcoholic beverages will not be reimbursed.

**Lodging:**

1. Charges should be reasonable and bear relation to the location of a conference or travel.
2. An original, itemized bill from the hotel/motel must be submitted
3. New York State Sales Tax:
  - a. When registering at a hotel or motel within New York State, provide the District's New York State Sales Tax Exemption Letter (Attached) to avoid being charged New York State Sales Tax.
  - b. For events attended outside of New York, the New York State Sales Tax Exemption Letter will not be accepted. Taxes must therefore be paid. Employees will be reimbursed for payment of out-of-state taxes.

**Registration Fees:**

1. A receipt must be submitted which clearly indicates the charge for a registration fee.

**Request for Reimbursement:**

For reimbursement, submit the following within 30 days of the event:

1. Signed and Dated Payment Request (Receiving Copy of the Purchase Order in the employee's Name)
  - a. Must be approved by an authorized party (Building Principal or Building Principal's authorized representative)
2. Completed Travel Expense Voucher (See Attachment 1)
  - a. Signed by the person requesting reimbursement
  - b. Use additional forms as needed.
3. For Meals, Lodging, Car Rental, Tolls, and Parking, and Registration Fees:
  - a. Attach itemized receipts
  - b. Attach Proof of Payment (see description below)
4. For Mileage, attach travel directions as supplied by MapQuest or Google
5. My Learning Plan, showing
  - a. Status "Complete"
  - b. Final approvals as required
6. Submit your complete request to Accounts Payable at the Business Office

**Documentation of Expenditures:**

For each expense, two items of documentation are required for reimbursement: proof of the charge and proof of payment of the charge.

1. Proof of the charge:
  - a. These include itemized receipts from restaurants, hotels, conferences, etc.
  - b. Typically the receipt will indicate payment method:
    - i. Cash
    - ii. Credit card
      1. May or may not show the last four digits of the credit card number
    - iii. Check or other means of payment
  - c. Receipts that have been altered will not be accepted.
2. Proof of payment of the charge
  - a. When an item is paid for with cash, no further proof of payment beyond the receipt is required
  - b. When paid for with a credit card and the receipt shows the last four digits of the credit card,
    - i. provide a photocopy of the credit card, showing:
      1. The cardholder's name
      2. The last four digits of the credit card
        - a. Please note: the rest of the credit card number and any security codes should be obscured
  - c. When paid for with a credit card and the receipt does not show the last four digits of the credit card,
    - i. Provide the statement from the bank showing the cardholder's name and the charge from the vendor;

**Documentation of Expenditures (continued):**

- d. When paid for with a check,
  - i. Provide a copy of the front and back of the cleared check, or
  - ii. A copy of the bank statement if the statement documents the payee on the check

**Reimbursement**

Requests for Reimbursement which are complete and correct and which have been received by the Accounts Payable deadline will be paid on the next Payment Date. Checks will be mailed to the home of the employee.

**Questions:**

Please contact the Business Office, Extension 6280.

**Attachments:**

1. Travel Expense Voucher
2. Rye City School District Travel and Conference Expense Reimbursement Policy 6830
3. Board of Education Approval of Mileage Reimbursement Rates
4. Board of Education Approval of Meal Reimbursement Limits for Approved Travel
5. New York State Sales Tax Exemption Letter

**RYE CITY SCHOOL DISTRICT**

**Travel Expense Voucher**

This voucher must be supported by original receipts in order to be reimbursed.

Name: \_\_\_\_\_

Departure Date: \_\_\_\_\_

School: \_\_\_\_\_

Purchase Order #: \_\_\_\_\_

Return Date: \_\_\_\_\_

Specify for what purpose the expense was incurred: \_\_\_\_\_

Date Disbursed	Travel Common Carrier: Air, Train, Bus, etc.	Driving Mileage, Tolls, Parking, Car Rental, Gas (for Car Rental only), etc.	Breakfast	Lunch	Dinner	Hotel	Misc.	TOTAL

*I hereby certify that the above expenses were incurred by me in conjunction with approved district travel and are consistent with District policies and procedures.*

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Attach this voucher to a Payment Request (Receiving Copy of Purchase Order). Reimbursement may not exceed approved amount.  
Attach additional pages as necessary.

**RYE CITY SCHOOL DISTRICT**  
**RYE, NEW YORK**

**6830**

**TRAVEL AND CONFERENCE EXPENSE REIMBURSEMENT**

School District employees, officials and members of the Board of Education will be reimbursed for reasonable, actual and necessary out-of-pocket expenses which are legally authorized and are incurred while traveling for school-related activities.

Only such expenses necessary to the purpose of travel shall be reimbursable. Transportation costs such as taxi cabs are allowable only for essential transportation. Mileage will be paid at the rate fixed by the federal Internal Revenue Services for business travel. To the extent practicable, employees, officials and Board members traveling to a conference, meeting or event by private vehicle are expected to travel together so that travel expenses are not unnecessarily duplicated. Tax exemption certificates shall be issued and utilized as appropriate.

The Board, by majority vote, shall determine and approve which overnight conferences may be attended by Board members and the Superintendent of Schools.

The Superintendent shall determine, in the first instance, whether attendance by District staff at any conference or professional meeting is in the best interest of the District and eligible for reimbursement of expenses under this policy. Prior approval by the Superintendent is required for employee travel.

To obtain reimbursement, the claimant must complete and sign an expense voucher, attach all original receipts or other expense documentation, together with a copy of the approved conference attendance request form and submit the same to the appropriate administrator. Reimbursement payments shall be made after such claims have been reviewed and allowed.

Regulations concerning expense reimbursement shall be developed and shall be revised as appropriate.

*Cross-reference: 2521, School Board Conferences, Conventions, Workshops*

*References: Education Law §§1605(27); 1709(30); 1804; 3023; 3028*  
*General Municipal Law §77-b*

Adoption Date: March 25, 2008

Revised Policy Adoption Date: July 1, 2013

5/27/2016

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**Agenda Item Details**

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Meeting Jul 01, 2015 - Board of Education Meeting - 12 a.m. - REVISED  
Category 4. Consent Agenda - Fiscal  
Subject 4.04 Mileage Reimbursement  
Access Public  
Type Action  
Recommended Action A mileage reimbursement rate be established as set by the Internal Revenue Service.

**Public Content**

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**Administrative Content**

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**Executive Content**

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5/27/2016

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**Agenda Item Details**

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Meeting	Jul 01, 2015 - Board of Education Meeting - 12 a.m. - REVISED
Category	4. Consent Agenda - Fiscal
Subject	4.08 Approval of Meal Reimbursement Limits for Approved Travel
Access	Public
Type	Action
Recommended Action	Consistent with Policy # 6830, for overnight conferences, for meals that are not provided by the hotel/program, the daily meal reimbursement maximums will be: Breakfast: \$15.00; Lunch: \$25.00; Dinner: \$35.00.

**Public Content**

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**Administrative Content**

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**Executive Content**

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## Department of Taxation and Finance

7/25/2018

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, Rye City School District, from the payment of New York State and local sales and use taxes on their purchases. To make tax exempt purchases, a New York State governmental entity must present vendors with the entity's official purchase order or other documentation (e.g., payment voucher, contract of sale, Form AC 946, *Tax Exemption Certificate*, Form ST-129, *Exemption Certificate - Tax on occupancy of hotel rooms*, etc.) which indicates that the purchaser is a New York State governmental entity.

**Tax exemption numbers and Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, are not issued to New York State governmental entities.** If a vendor requests a tax exemption number or Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, from you, the Rye City School District may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that Rye City School District is the purchaser, and this letter are the only documentation the vendor needs to not collect sales tax.

For additional information, please refer to Publication 843, *A Guide to Sales Tax in New York State for Exempt Organizations*, which is available on the New York State Tax Department website at [www.tax.ny.gov](http://www.tax.ny.gov).

New York State Department of Taxation and Finance  
OTPA-Taxpayer Guidance Division  
Sales Tax Exempt Organizations Unit