



## **Employee Travel and Expenses Reimbursement Guidelines**

Policy requires that travelers submit their travel expense report substantiating the amount, date, use and business purpose, ideally within 10 days, but no later than 45 calendar days after completion of the trip or event. Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, should be included in the traveler's IRS Form W-2 as taxable income.

### **Mileage**

Mileage is reimbursed based on the rate set by the State Accounting Office. Commute miles between the traveler's residence and their primary workstation is considered personal mileage and is not eligible for travel reimbursement either one-way or round trip. If travel occurs on a weekend or holiday and is outside of the traveler's normal work schedule, mileage is calculated from the point of departure with no deduction of actual commuting miles. If a traveler's travel begins and ends at their primary workstation and they are not attempting to claim their commuting miles between residence and workstation or vice versa, then commuting miles would not be deducted. **For mileage to be reimbursed, Google Maps MUST be attached.**

### **Meals**

Meals are not reimbursable unless the employee is on official travel status and meet the criterias set by the State Accounting Office.

**Employees are expected to participate in meals provided as a part of the conference registration fee. If an employee chooses to purchase a meal or meals in lieu of participating in conference-provided meals, the cost is not reimbursable. If meals are being claimed for reimbursement, business agendas MUST be attached to receive reimbursement.**

Travlers traveling within the State of Georgia are eligible for up to \$50.00 of per diem to cover the cost of three (3) meals per day.

- Breakfast = \$13.00
- Lunch = \$ 14.00
- Dinner = \$23.00

### Standing Day-to-Day Travel (Non-Overnight Travel)

Travelers on state business who travel **more than 50 miles** from their residence on a work assignment, **AND** are away for **more than twelve (12) hours**, may receive the total eligible per diem allowance for that day, even when there is no overnight lodging.

For meals to be reimbursed for standing day travel, the drop down for time of department/time of return MUST be selected as well as the dropdowns for "Meal Provided" or "Meal Not Provided" MUST be selected for breakfast, lunch, and dinner.

### Overnight Travel

Travelers traveling overnight, either in-state or out-of-state, are eligible for 75% of the total per diem rate on the first and last day of travel. For example, if the per diem rate allows a \$50 total reimbursement, \$37.50 would be allowable on a travel departure or return day ( $\$50 \times 0.75 = \$37.50$ ). As a result, the time of department and time of return are not considerations for calculating the meal per diem when associated with overnight travel.

For meals to be reimbursed for overnight travel, the drop down for "Meal Provided" or "Meal Not Provided" MUST be selected for breakfast, lunch, and dinner.

### Airline

The Emanuel County BOE will reimburse for the cost of coach airfare only. Travelers on BOE business should always select the lowest priced coach airfare. Business and first class tickets are not reimbursable for flights. Travelers who are combining personal travel with business travel may only do so when the personal portion does not add any cost to the BOE. All travel arrangements must be made to accommodate the business duties of the traveler and not personal preference. In the event there is a charge for checking luggage, the BOE will reimburse for a maximum of one (1) piece of checked luggage.

### Lodging

Travelers on state business are allowed lodging expenses when their destination is located **more than 50 miles** from their residence **AND** they are away for **more than twelve (12) hours**. Employees should always look for the most reasonable rate when making a hotel reservation. Reimbursement will be made for actual lodging expenses with an original itemized paid receipt showing each day's lodging. The maximum reimbursement rate is \$250.00 per room per night, regardless of the number of employees sharing the room. This includes the state tax charge. Any rooms over the \$250.00 per room per night maximum reimbursement must have **PRIOR** written approval from the Superintendent. If the approval is not received before the employee's travel, the employee will only be reimbursed for the \$250.00 per room per night

maximum reimbursement.

Lodging rentals obtained through vacation rental marketplaces such as Airbnb, HomeAway, and Vrbo are not considered commercial lodging facilities and should not be used while in travel status.

**Employees are expected to pay for their individual travel only.** When sharing a room, each employee should pay for their portion of the room at check-out. When checking in, please notify the hotel of each employee so that the paid receipt will have the correct employee's name.

Charges such as movies, personal phone calls, room service, and lodging exceeding the days of the conference are not reimbursable. Mandatory resort fees are reimbursable as lodging expenses.

At time of check-in, be sure to present the place of lodging with a Certificate of Exemption of Local Hotel/Motel Excise Tax form so that the hotel will exempt you from the Local/Occupancy Taxes. If the hotel/motel will not accept the tax exempt form, the employee should include this documentation on the expense statement. **Only State of Georgia sales taxes and fees for lodging are reimbursable when traveling in the state.**

The hotel/motel invoice WILL reflect Georgia State Sales Tax. Georgia State Sales Tax is NOT EXEMPT because the employee used their personal funds. The employee should submit these taxes as a travel expense and the agency should reimburse the employee.

## **Out of State Travel**

When traveling out-of-state, taxes are not exempted; therefore, all taxes will be reimbursed. Lodging must be listed on your expense reimbursement per night.

## **Rental Cars**

Rental cars will not be reimbursed if being utilized for personal use.

## **Child or Dependent Care**

We do not provide dependent care.

## **In-County Mileage**

You may only claim mileage that is for official, required school business. Mileage for meetings within Emanuel County is not reimbursable unless the employee is required to be in attendance. Normal (personal) commuting miles may not be reimbursed, unless during a school break.

## **Other Expenses**

A receipt must be attached if you are claiming other expenses. This would include registrations, parking fees, shuttle/taxi fees, baggage fees, etc. Portage may not be used for mere convenience, but only if the employee is physically unable to carry his/her own luggage, explanation required on statement. Receipt can be only for reimbursable items, NO PERSONAL ITEMS ON THE SAME RECEIPT.

## **Employee Expense Statement**

**All employees must submit their Expense Statement and attach all required receipts. The travel expense reimbursement forms are located on the Emanuel County Schools under the Finance department.**

The Employee Expense Statement must have the following completed:

- Employee Name – Employee requesting travel reimbursement
- Funding Source – What funds are covering the travel reimbursement
- Residence Address – Employee's home address
- Primary Workstation (School/Department)
- Reason for the Travel (Conference with agendas attached to show proof of attendance per SAO policy)
- Meals – All dropdowns must be filled for each day the employee is requesting meals
- Lodging – Enter your lodging amounts for each day (No need to enter the hotel name)
- Appropriate signatures from employee and supervisor
- Mileage must be filled in each time you leave to/from a destination with google maps attached

All amounts entered on the expense reimbursement statement should have receipts attached.

**In order to meet state reporting requirements, all June travel reimbursements should be submitted no later than July 15<sup>th</sup>.**

## **Employee**

Travelers are expected to exercise good stewardship of funds when traveling on official state business. The overall specific business purpose of any reimbursement must be clearly stated on the Employee Expense Statement. Employees are responsible for ensuring that all expenses claimed on the Expense Statement are proper, accurate, and incurred when on official business. Employees are responsible for completing their own expense reports.

## **Role of Approver**

The approver is attesting that he/she has thoroughly reviewed each transaction and the supporting documentation, and has verified that all transactions are allowable expenses according to the regulations. Upon granting approval of expense submissions, approvers are certifying:

- Appropriateness of expenditure, reasonableness of the amount, and that all travel regulations have been followed.
- Availability of funds and that reimbursement is being charged to the correct account number(s).
- Completeness and accuracy of all documentation and that all required receipts/backup have been submitted.