

## **Expense Reimbursements**

An Expense Reimbursement Request form is required for expenses that an employee is seeking reimbursement for. Original, itemized receipts are required for any expenses. Employees are not to use their personal credit card for any district expense. It is preferred that an employee prepay for any expenses with a district check, purchase order, purchasing card or receive a per-diem prior to travel.

Allowable expenses for approved district travel will be governed by the following procedures.

### **Authorization**

1. All meeting, training, conference, or travel expenditures must be within appropriated and available funds of the district.
2. All meeting, training, conference, or travel expenditures must be authorized by the appropriate immediate supervisor and/or administrator prior to departure.

### **Travel in Private Vehicles (In-District and Out-of-District)**

1. Employees who are required to use their personal vehicle to travel between schools or for other district business may be reimbursed at the current IRS rate by submitting an Expense Reimbursement Request form. The mileage rate is intended to cover the standard, average costs of using a vehicle, which includes fuel, insurance, maintenance, repairs, etc.
2. Employees are required to carry their own liability insurance. The district's insurance will be secondary and only provides coverage if the employee's coverage is exceeded.
3. For travel between district buildings, employees will use the mileage outlined in the In-District Mileage Chart.
4. Employees traveling directly from their residence to an out-of-district meeting or workshop shall be reimbursed for mileage based on the lesser of the mileage from their residence to the meeting or from their place of work to the meeting.
5. Itinerate staff may be reimbursed for mileage traveled between building assignments during the work day.
6. If an employee is traveling out-of-state by private car, the reimbursement will be made on the basis of airfare or the mileage rate, whichever is less.

## **Meals and Allowable Charges**

1. Alcoholic beverages are not eligible for reimbursement and should never be paid for with a district purchasing card.
2. Leaving a gratuity that exceeds 15 percent is prohibited unless the restaurant automatically includes this amount on your bill. If you wish to leave a gratuity of more than 15 percent, it needs to be your personal expense and not charged to the district card.
3. Employees will not be reimbursed for meals that are included as part of the conference, the airfare, or the hotel, regardless of whether or not they partake in these meals.
4. Meal expenses will only be allowed if the employee's travel requires them to be away from home overnight or if they are required and approved to have their regular work day extended by two hours, spanning over a typical meal time.
5. Meal expenses incurred at a business meeting, taking place in a clear business setting and related to district business (casual business discussion over lunch will not qualify) can be reimbursed; however, you need to provide documentation that includes the purpose of the meeting, date, time and individuals present.
6. Meals are allowable for employees attending professional or trade association meetings (e.g., Chamber, Rotary or Kiwanis) if attendance at these meetings is in the capacity of the employee's district position.

## **Registration, Travel and Lodging**

1. Registrations should be prepaid by using a district purchase order or a purchasing card. Early registration is encouraged in order to avoid any late registration fees.
2. Parking charges, in reasonable amounts, as well as other toll charges are reimbursable. If a receipt is not available, a signed statement detailing the expenses will be required.
3. Airfare should be prepaid using a district purchasing card. The cost can only be for economy travel. Reasonable luggage fees can also be reimbursed.
4. Shuttle service or other transportation services to and from the airport or for official district business may be reimbursed.
5. If an employee is not able to use their own vehicle or if public transportation is not an option, a car rental can be secured. Rental of no larger than an economy or compact size vehicle is required, unless the district business requires the use of a larger vehicle. Car rentals require approval in advance by the director of finance.
6. Lodging should be secured with a district purchasing card or prepaid with a district purchase order and check. If this is not feasible, the employee may be reimbursed at the conclusion of travel.

## **Cancelled Trips**

1. If an employee cannot leave at the scheduled time, it is his/her responsibility to call the carrier and arrange to have the tickets cancelled for a refund or exchanged. The traveler is required to take all steps necessary to secure such refunds. The refunds are the property of the district.
2. Lodging reservations must be cancelled by the employee as soon as possible to avoid a cancellation charge.

## **Personal Travel Combined with District Business Travel**

1. If an individual traveling on approved district business engages in both business and personal activities, travel expenses incurred will be funded only for expenses that are ordinary and necessary in the conduct of district business. Expenses incurred as part of personal business are the sole responsibility of the traveler.
2. When personal travel is combined with approved district business travel and the individual is traveling by less than the most expeditious and cost-effective manner, any additional costs must be paid by the traveler.
3. When a member of his/her family or other guest accompanies an employee, the district will make payment at the single occupancy rate with the employee being responsible for the remaining balance. The employee is to provide documentation from the lodging establishment to substantiate the single occupancy rate.
4. If a guest(s) accompanies the employee to a meal, they are responsible for their own meal expense. Request a separate receipt for your guest(s).

## **Meals - Reimbursement Options**

Meals may be reimbursed on a receipt or a per diem basis. The per diem option is only available when prepayment is requested two weeks in advance and monies are received prior to travel commencing. Employees are required to submit a Per Diem Request form.

1. Receipt Basis Option (includes gratuity)

Meals may be reimbursed up to the lesser of the amount of the actual purchase cost or the IRS per diem rates in effect for meals at the time of the expense.

2. Per Diem Basis Option (IRS per diem rates for meals and incidental expenses are updated as of July 1 each year)

Meals may be prepaid when overnight lodging is required and the per diem option is chosen. The IRS provides per diem rates for travel through the General Service Administration (GSA). These rates can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>. Reimbursement will be based on the standard rate for the state or the higher rate if the city qualifies under this designation.

The rate will be for the month of travel as listed on the site. The business office can help with determining rates.

The IRS Per Diem Rate is for both meals and incidental expenses. Incidental expenses include fees and tips given for porters, baggage handlers and other personal service employees.

If expenses are prepaid with the per diem option, submission of receipts is not required.

### **Daily Meal Allotments**

When meals are provided at the conference or hotel (breakfast), these meals will be subtracted from your daily per diem amount or from your allowable expenses if you are using the receipt-basis option. When calculating adjustments, as a result of meals already being provided, the following percentages shall be used:

Breakfast equals 25 percent of the allowed daily meal per diem

Lunch equals 25 percent of the allowed daily meal per diem

Dinner equals 50 percent of the allowed daily meal per diem

### **Travel Day Meal Per Diem Rates**

For partial day travel, meals will be allowable based on the following schedule:

#### **Initial Day of Travel**

Leave prior to 8 a.m.

Leave between 8 a.m. and 1 p.m.

Leave between 1 p.m. and 6 p.m.

Leave after 6 p.m.

#### **Meals Allowed**

Breakfast, lunch and dinner or 100 percent

Lunch and dinner or 75 percent

Dinner or 50 percent

None

#### **Final Day Travel**

Return prior to 11 a.m.

Return between 11 a.m. and 5 p.m.

Return after 5 p.m.

#### **Meals Allowed**

Breakfast or 25 percent

Breakfast and lunch or 50 percent

Breakfast, lunch and dinner or 100 percent