



## **Staff Expense Reimbursement**

Expense reimbursement for staff traveling on approved ESD business will be governed by the following procedures. Travel expenses include travel fares, meals and lodging and expenses incident to travel. Only travel expenses as are ordinary and necessary in the conduct of approved travel for ESD business purposes and directly attributable to it will be reimbursed. As used in this regulation an “ordinary” expense means one that is common and accepted in the profession; a “necessary” expense means one that is essential and appropriate in order to conduct ESD business. Reimbursement procedures established by the ESD will also apply to Board members traveling on Board-approved ESD business, as applicable.

### **I. Travel Status**

Represented staff are on travel status when away from their primary work station for the purpose of approved ESD business as defined in their respective Collective Bargaining Agreement.

Administrative and non-represented staff are on travel status from the time they start from and return to their primary work station for the purpose of approved ESD business. With the prior approval of administration, the staff may leave from and/or return to their place of residence or other specified location if such travel is to the advantage of the ESD.

Staff traveling for the purpose of ESD business must have prior supervisory approval. Approval may be granted by the program administrator for individual trips or by blanket approval. Travel outside Oregon requires prior approval by the Superintendent or his/her designee.

### **II. Travel – Use of Private Vehicles**

1. Staff will use ESD-owned vehicles, whenever possible, when conducting ESD business that requires travel.
2. Private vehicles may be used when conducting ESD business only with prior program administrator approval. Approval may be granted by the program administrator for individual trips or by blanket approval, as deemed appropriate.
3. Travel in a private vehicle for the purpose of conducting ESD business may be approved when:
  - a. An ESD vehicle is not available;
  - b. The destination is not conveniently accessible by commercial carrier;
  - c. Various points must be visited and commercial carrier schedules are such that the use of commercial carrier transportation is not practical;
  - d. Carrying articles by commercial carrier would not be feasible;
  - e. Commercial travel is deemed to be less economical.

### **III. Insurance Coverage for Private Vehicles**

1. All ESD employees operating private vehicles on approved ESD business are required to maintain vehicle liability insurance that meets or exceeds Oregon statutory minimum limits. The ESD may request proof of such coverage at any time.
2. The responsibility of the ESD for damages resulting from vehicle accidents is not the same as set forth in the ESD's general liability insurance policy. The employee's private insurance provides primary coverage when the employee is driving a private vehicle on approved ESD business.
3. The employee's insurance costs are included as part of the mileage reimbursement for employees authorized to use a private vehicle to conduct ESD business.

### **IV. Vehicle Rentals**

1. Rental vehicles may be used only when the use of other transportation is not feasible, or when their use will result in savings or otherwise be more advantageous to the ESD.
2. The most economical vehicle suitable for the approved ESD business will be used. This is most often a compact vehicle. Staff needing to rent larger or less economical vehicles must provide documented rationale for approval prior to travel.
3. Rental vehicles will be used only for travel on approved ESD business. Any additional costs incurred for other usage will be the personal responsibility of staff renting the vehicle.
4. The ESD will carry rental car coverage as part of its agency insurance policy. In the event that coverage is not available, employees will be notified, and authorized to purchase insurance coverage from the rental agency at ESD expense.

### **V. Meals**

1. Staff may request reimbursement for meals when on travel status under the circumstances described in this rule. The primary basis for payment of travel related meal expense is per diem. Per diem is the allowance for meals and incidental expenses including gratuities. This allowance is a fixed amount of reimbursement and is not reimbursement for the actual costs incurred. Receipts are not required for meals if claiming per diem.
2. Occasionally staff may be reimbursed for the cost of a meal. For example, when staff attend a meeting conducting approved ESD business where the meal is an agenda item but not included in the fee, the selection and cost of the meal are beyond the control of the staff; the staff will be reimbursed for the actual cost of that meal.

## VI. Meals while on Overnight Travel Status

1. Payment to staff on overnight travel status to cover meals will be based on the rates of the General Services Administration (GSA) for domestic travel in the continental U.S.
2. Meals that are provided (for example, at a conference) will be subtracted from the daily per diem. For purposes of calculating adjustments to the per diem as a result of the meals provided at conferences the following percentages shall be used:

Breakfast equals 25% of the allowed daily meal per diem

Lunch equals 25% of the allowed daily meal per diem

Dinner equals 50% of the allowed daily meal per diem

3. Meal per diem for the initial and final day of overnight travel will be based on the following schedule of departure and arrival times.

Initial Day of Travel – Leave	Prior to 6:00 AM 100%	6:00 AM to Noon 75%	12:01 PM to 6:00 PM 50%	After 6:00 PM 25%
Final Day of Travel – Return	Prior to 6:00 AM 25%	6:00 AM to Noon 50%	12:01 PM to 6:00 PM 75%	After 6:00 PM 100%

## VII. Meals while on Non-Overnight Travel Status

Payment to staff on non-overnight travel status to cover meals will be based on the rates of the General Services Administrator (GSA) for domestic travel in the continental U.S. A meal per diem is permitted under the following circumstances during non-overnight travel.

1. Breakfast – Staff must be on travel status for two hours or more before the beginning of their scheduled work shift to receive a breakfast allowance.
2. Lunch – No allowance is provided for lunch during non-overnight travel.
3. Dinner – Staff must be on travel status for two hours or more beyond the end of their scheduled work shift to receive a dinner allowance.

## VIII. Travel Advances

1. A travel advance may be requested when the estimated cost for meals, lodging, etc., exceeds \$100. The travel advance may be requested by completing the form provided by the ESD.
2. The cost of commercial travel tickets will not be included in a cash advance request.
3. In the event of loss, the employee is personally responsible for cash advances issued.

4. At least two weeks are required for processing an advance check after the approved request is received by the business office.
5. Only one cash advance may be outstanding to any employee at any time.

**IX. Reservations, Commercial Carrier and Lodging**

1. Travel must be conducted in the most expeditious and cost-effective manner, as determined by the ESD.
2. Each department is responsible for making his/her own reservations by obtaining a purchase order number from the business office and furnishing that number to the local travel agency or commercial carrier.
3. The ESD prohibits the accrual and use of travel credits for individuals traveling on approved district business.

**X. Cancelled Trips**

1. If an employee cannot leave at the scheduled time, it is his/her responsibility to call the travel agency or carrier and arrange to have the tickets cancelled or exchanged.
2. Lodging and commercial carrier reservations must be cancelled by the employee as soon as possible to avoid a cancellation charge.
3. If a trip is cancelled after an advance and/or tickets have been issued, the advance and tickets must be returned to the business office immediately.

**XI. Personal Travel Combined with District Business Travel**

1. If an individual traveling on approved ESD business engages in both business and personal activities, travel expenses incurred that are ordinary and necessary in the conduct of ESD business will be reimbursed. Expenses incurred as a part of personal business are the sole responsibility of the traveler.
2. When personal travel is combined with approved ESD 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. Time away from work caused by traveling by less than the most expeditious means available for personal purposes must be charged to vacation or other appropriate leave.
4. Vacation or other personal leave may be taken in conjunction with approved ESD travel subject to the following:
  - a. Time delays related to approved ESD business are charged as working time even if no work is performed;

- b. If the employee travels by less than the most cost-effective manner, as determined by the ESD, for approved ESD business or for personal travel combined with travel for ESD business purposes, he/she must pay the additional cost (e.g., increased fare, meals, lodging expenses, etc.) incurred as a result of the personal travel;
- c. All subsistence and local transportation (taxi, vehicle fare, etc.) while on vacation status or other appropriate leave must be paid by the employee;
- d. The traveler will not be required to pay any of the basic transportation costs incurred as a part of the approved ESD business, even though he/she spends a substantial part of the total time away from home on vacation or other personal leave, provided the employee was traveling on approved ESD business;
- e. A traveler who decides on his/her own to conduct ESD business without prior approval, while on vacation or other personal leave, cannot then use this as a justification to have the ESD pay his/her basic transportation cost from the ESD to the location visited, or submit a request for other expense reimbursement.

## **XII. Travel Expense Reimbursement Request and Accounting Procedures**

1. Travel reimbursement requests detailing ordinary and necessary actual expenditures must be submitted on the ESD's travel expense form and approved by the immediate supervisor and director in writing. Receipts and supporting documentation for qualifying expenses must accompany all travel expense reimbursement requests. This includes, but is not limited to, receipts for transportation, lodging, meal costs that are exceptions to the per diem guidelines, registration, conference and workshop fees. All requests must be submitted to the ESD office within 60 days of the conclusion of the trip.
  - a. If the completed travel expense report totals less than the travel advance, the difference must be returned within 10 working days to the business office with the report.
  - b. Reimbursement for expenditures in excess of a travel advance, or where no travel advance has been requested, will be made within 60 days after the approved travel expense report is received by the business office.
  - c. Staff reimbursements for non-staff meals (student meals, volunteer meals) will not be reimbursed more than described in DLC-AR VI 2 and DLC-AR XIII I.
2. In the event a vehicle was rented, a copy of the rental agreement must be attached to the travel expense report. Purchase of gas and oil which have been added to the rental charge by the rental agency must be included.
3. Any claim for mileage reimbursement only may be submitted at the end of each month in which reimbursement is to be claimed. A claim must be submitted no later than 60 calendar days of incurring the expense. Reimbursement claims later than 60 calendar days of the expense will be denied. All mileage claims for the fiscal year ending June 30th of each year must be submitted to later than July 31st of that same year.
4. Mileage for approved ESD business travel in a private vehicle will be reimbursed at the current rate per mile established by the ESD, collective bargaining agreement or Internal Revenue Service (IRS), as applicable. Reimbursement that exceeds the IRS rate will be included as income to the employee in accordance with IRS regulations.

5. Meal expenses for approved ESD business travel purposes may be reportable as income to the employee in accordance with IRS regulations.

### **XIII. Reimbursable Expense Limitations**

1. Payment to staff on travel status to cover meals will be based on the rates of the General Services Administration (GSA) for domestic travel in the continental U.S. for Alaska, Hawaii and U.S. Territories the per diem rates will be based on the rates of the U.S. Department of Defense. For travel outside the U.S. the per diem will be based on the rates of the U.S. Department of State.
2. Other expenses such as toll charges, parking fees, valet services, cleaning, pressing and laundry may be reimbursed if length of trip or circumstances demand.
3. Mileage reimbursement for actual miles traveled on ESD business, may be approved subject to the following limitations:
  - a. In-district mileage reimbursement will not be granted to an employee, other than an ESD-approved tutor, or employees supervising students during non-school days for field trips or camps, for traveling from his/her residence to the place where work begins for the day or for returning home from the last place worked during the day. Reimbursement for commute mileage may be approved for conducting specific agency business if approved by the director of business services (The additional commute miles will only be approved for extraordinary circumstances, such as: conducting personnel issues, responding to building or alarm issues. etc.);
  - b. Reimbursement will be made only for those miles actually traveled in the course of completing approved ESD business. When chauffeured, mileage for two round trips and short-term parking will be reimbursed if not greater than the cost of one round trip plus economy parking;
  - c. Group travel may be requested on one travel request form for a group traveling together as long as advance and reimbursement is payable to one person who has complete responsibility for reporting expenses;
  - d. In the event a private vehicle is approved for use from home, to or from airport or railroad station, mileage for one round trip and economy parking will be reimbursed. Parking receipts are required;
  - e. Individuals requesting reimbursement for use of a private vehicle on approved ESD business must meet insurance requirements. See **Insurance Coverage for Private Vehicles** above.
4. Lodging expenses will be reimbursed at actual cost up to the specific daily maximum allowable lodging rate as determined by the General Services Administration (GSA) for domestic travel in the continental U.S. For Alaska, Hawaii and U.S. Territories the lodging rates will be based on the rates of the U.S. Department of Defense. For travel outside the U.S. the lodging rates will be based on the rates of the U.S. Department of State. Receipts are required for both lodging and lodging taxes, with lodging taxes reimbursed over and above the daily maximum allowable lodging rate.

ESD staff traveling to states with a state sales tax must work with business services to obtain a letter requesting exemption from that state sales tax. Staff failing to do so will not be reimbursed for state sales tax. In circumstances where the requested exemption is denied, staff presenting documentation of denial will be reimbursed for the cost of state sales tax.

Exceptions to the lodging rate are allowed if staff attend a conference or meeting, and stay at an official hotel/motel as defined in the conference/meeting registration. When documentation is provided appropriately, staff will be reimbursed for the actual cost of lodging at the “conference rate.”

5. Local taxi, shuttle, bus fares and vehicle rentals may be reimbursed, subject to the ESD’s requirement that travel selected is by the most expeditious, cost-effective manner, as determined by the ESD.