TUOLUMNE COUNTY, CALIFORNIA

SUBJECT: **TRAVEL POLICY**

POLICY:

County officers, employees, and volunteers traveling on properly authorized County business may be reimbursed for travel, meals, lodging, and incidental expenses under these procedures. Reimbursement shall be limited to documented trip expenses. It is the policy of the County to accord discretion to department heads in the management and control of their travel budgets and in the claims submitted for reimbursement under this article, subject to the review and direction of the County Administrative Officer.

OVERVIEW:

County travelers shall exercise prudent judgment and show proper discretion for accountable and economical use of public funds. County department heads are accountable to the County Administrative Officer and the public for the funds and assets entrusted to them. This policy establishes the foundation of rules and requirements. In order to meet certain Federal and/or state subvention requirements, some departments may need to establish more restrictive guidelines to meet their unique needs. Any exception to this policy must be approved in writing by the County Administrative Officer.

A. DEFINITIONS

For the purposes of this policy, the following definitions apply:

1) **County employee** – any person who receives a wage from the County on a regular basis, including both temporary and regular employees. Independent contractors and their employees are not County employees.

2) **County officer** – elected County official, or any department /agency head, except members of legislative bodies who have a separate legally required Expense Reimbursement Policy.

3) **County business** – the activity directly related to the necessary and required business functions of the County.

4) **Designee** – an employee that has been specially appointed by a department / agency head to serve in place of them.

5) **Out-of-pocket expense** – personal funds used for travel on County business.

6) **County Volunteers** – a person other than a County employee who performs "unpaid" volunteer work authorized by a department or the Board of Supervisors for the County. This does not include grand jurors, wards, inmates, probationers working for the County, independent contractors, appointed commissioners or

committee members who are paid in accordance with their approved by-laws or other Board of Supervisor approved actions.

7) **Residence** – the actual dwelling place of the County traveler without regard to any other legal or mailing address.

8) **Primary Workplace** - the principal place of business for the County employee or the principal location to which the County volunteer is assigned to work for the County. This may be the place at which they spend the largest portion of their regular County workday or working time or, in the case of field workers, the assigned location/headquarters to which they return upon completion of regular or special assignments.

9) **Temporary Work Location** - the location where the County employee or volunteer is assigned on an irregular or short-term basis.

B. TYPES OF TRAVEL

1) In-County travel by authorized employees may be reimbursed only for actual expenditures for transportation and business expenses according to the specific guidelines contained below.

2) In-State travel may be authorized by County officers for employees under their jurisdiction.

3) Out-of-State travel must be authorized in advance by the County Administrative Officer or designee.

   a) Retroactive County Administrative Officer authorization for emergency out-of-state travel by County employees and volunteers is allowed, with written documentation of the need for the emergency travel.

   b) Out-of-state travel by the County Administrative Officer must be authorized by the Board Chairperson.

C. TRAVEL TIME

1) Ordinary travel to and from work is not calculated as hours worked. This is true whether the employee works at different job sites, or at a fix location, and is also true when a County provided vehicle is being utilized. Travel to and from work is not subject to reimbursement.

2) Time spent by an employee during the workday when traveling is part of the principal activity, the time must be counted as hours worked.

3) When an employee is required by a supervisor to report to another location before going to the primary workplace, the travel time spent from the designated location to the workplace must be compensated.

4) If an employee is required to travel away from the workplace to another location for a period that extends beyond normal working hours and is instructed to return to the primary workplace, all travel time to the location and back to the workplace must be compensated, along with the work time spent at the secondary location. If the employee returns home after completing the required tasks at the second location, only time traveled there and time spent working at the location are compensated.

5) If travel for work involves an overnight stay, or is part of an out-of-town one-day assignment, any time the employee spends traveling to and from the destination must be compensated, no matter the time of day.

D. REQUIRED DOCUMENTATION FOR REIMBURSEMENT

1) Reimbursement under this section is obtained by completing a Travel Reimbursement Claim and attaching all required documentation. Any claim not submitted within thirty (30) calendar days from the end of the fiscal year shall not be paid except by specific authorization by the County Administrative Officer or designee. A late claim submitted by the County Administrative Officer may be approved by the Board chairperson.

2) A completed claim accounts for trip time, place, and purpose. This includes time and date of departure, return time and date, and number of days on county business (if mixed with personal), destination or locality of travel, and the business reason for the trip supported by an agenda, flyer, or separate statement

of purpose. Expenditures must be specifically accounted for using the descriptive categories specified on the Travel Reimbursement Claim form. Receipts on all expenses are required except where noted.

3) County officers and employees are encouraged to use Department Travel or personally assigned County credit cards when traveling on County business. County officers and employees charging travel expenses on credit cards must follow the County credit card policy and this policy. All reimbursements require department head or designee signature.

E. <u>TYPES OF REIMBURSEMENT</u>

1) Travel

a. Travel reimbursement is limited to the most economical mode of travel. Travelers are encouraged to use County owned vehicles for County-related travel. Travel by personal vehicle will be reimbursed at the prevailing IRS mileage rate. Terms and conditions of use of private vehicles on County business may be found in the County's Vehicle Usage Policy dated 12/20/2005 and any subsequent updates.

b. Commercial auto rental may be reimbursed for the actual and necessary cost of such rental when substantiated by an invoice and approved in advance by the department head or designee. The size of the auto rented shall be the least expensive vehicle appropriate to the use required by the employee. No rental insurance shall be taken. A County credit card should be used whenever possible for rental in order for the extended insurance coverage provided by the credit card company to be in effect. Luxury cars are not authorized under any circumstance.

c. Commercial Airlines – When reimbursement is claimed for transportation via scheduled commercial airlines, reimbursement will be limited to the cost of travel by air coach. Airline or other travel insurance is not reimbursable.

1) Meals

a. No reimbursement will be made for meals within County limits or on a temporary workplace reassignment unless the travel involves remaining away from an employee's primary workplace overnight and/or if the department head determines a business need that would prevent the employee from being relieved of all duties and a meal is provided. The exception is that the evening meal may be claimed with the approval of the department head if by reason of County Business an employee working a regular work schedule (8 am to 5 pm) must remain away from their primary workplace later than 7pm.

b. Under IRS regulations, any meal reimbursement without an overnight stay is considered taxable income unless it otherwise meets the business meals exception. Reimbursements not meeting an exemption will be reported on the employees W-2. For IRS Information about meal reimbursements see Circular E, Employer's Tax Guide (Publication 15), Employer's Tax Guide to Fringe Benefits (Publication 15-B, and Publication 463, Travel, Entertainment, Gift and Car Expense), Fringe Benefit Guide (Publication 5137).

c. Federal Meal Per Diem Allowance: Employees shall submit for the per diem and shall be reimbursed at a rate not to exceed the current standard Federal meal and incidental per diem amounts set by the U.S. General Services Administration Meal and Incidental Expenses (M&IE) Breakdown (www.gsa.gov). The Federal per diem meal allowance includes incidental expenses for fees, tips, and phone calls.

d. Under the U.S. General Services Administration M&IE Breakdown, the meal and incidental daily rate is prorated for the first and last day of travel at 75% of the daily rate.

e. The per diem allowance method is also an Accountable Plan. It is treated as "deemed substantiated" and therefore does not require detailed accounting or record keeping. No receipts are required to receive the Federal Per Diem Allowance.

f. Itemized and detailed meal receipts are required for purchases made through the County Credit Card Program (See the Credit Card Policy). A receipt with just a total dollar amount only is not acceptable documentation. A group meal on one receipt must include names of all attendees.

g. Under no circumstances will expenses for alcoholic beverages be reimbursed.

h. Travel Reimbursement Claims must be signed by the traveler and the department head, or designee, and will be made available for public inspection.

3) Lodging

a. Overnight lodging is reimbursed at the actual cost upon submission of itemized receipts. Single occupancy rates prevail unless the room is occupied by more than one County employee or officer on official County business. If such lodging is in connection with a conference, lodging expenses must not exceed the group rate published by the conference sponsor for the meeting in question if such rates are available at the time of booking. Government rates should be requested for all expenses associated with the conference. As lodging is reimbursed at actual cost, the County does not follow GSA Per Diem rates on Lodging.

b. Temporary lodging expenses may be reimbursed with advanced authorization of the department head, or designee, when a County officer or employee is required to work temporarily more than 30 miles from their worksite.

c. Private short-term rentals like Air BNB or VRBO should be encouraged when the cost of such is less than multiple hotel rooms, but are not required.

d. Most counties and cities in California charge a Transient Occupancy Tax (TOT) rate on nightly room rates in hotels/motels. Government employees may be exempt from this tax in many jurisdictions. A generic exemption certificate is available on the County website for use in this situation. All persons in the service of the County should take advantage of this exemption, whenever possible.

4) Other Miscellaneous Expenses

a. Necessary miscellaneous expenses when traveling on County business will be reimbursed, including but not limited to ferry and bridge tolls, taxi fares, registration fees for conferences and conventions, business calls, and parking fees. An itemized receipt is not required for items under $15.

b. Personal expenses such as barbering, alcoholic beverages, entertainment, other tips, laundry, or dry-cleaning will not be reimbursed.

c. Other miscellaneous expenses may be reimbursed with receipts and authorization from the department head, or designee.

5) Business Expenses

a. Department heads may at times find it necessary to hold a meeting over a meal period. Any reimbursement must be supported by a meeting agenda or description of the purpose of the meeting, names of those present, and an itemized receipt.

b. County officers or designees may be reimbursed for out-of-pocket expenses for food purchased and provided at on-site/offsite training sessions or workshops, or department sponsored workshops, law enforcement or OES critical incidents, or staff meetings. Receipts are required.

c. County officers or designees may be reimbursed for the actual cost of their meals when the officer is invited to a local community sponsored activity as an official representative of the County. Documentation of the event must accompany the claim for reimbursement.

d. With prior approval from the department head, a person in the service of the County who attends a breakfast, lunch, or dinner meeting within the County may be reimbursed up to the group rate published by the meeting sponsor only when such meeting is incidental to that person's job or official duties. All claims for reimbursement of meals within the County shall include a brief description of the purpose of the meeting, its relevance to the claimant's job or official duties, and if available, a meeting agenda or brochure.