

Title: Employee Travel Authorization & Expense Policy
Policy Number: 302
Effective Date: 7/1/2009
Revision Date: 11/14/2017, 8/9/2022
Authorized by: Board of Supervisors

POLICY

It is the policy of Pottawattamie County to reimburse Employees for reasonable expenses related to County business. Pottawattamie County prefers to pay expenses directly and not as a reimbursement to the Employee.

This policy is meant to cover necessary expenses incurred; and travel for employment related meetings, conferences, conventions, seminars, schools of instruction or other events (hereinafter referred to as “meetings”) related to an employee’s position with Pottawattamie County. Reimbursement shall mean repayment to an individual or allowable charges to a County authorized credit card for County related travel expenses.

This policy does not apply to travel that is performed as a part of an Employee’s routine work activities.

SCOPE

This policy is applicable to all County Employees including Elected Officials.

REQUEST FOR TRAVEL AUTHORIZATION

Elected Officials and Department Heads must approve all travel for their employees.

- A. Elected Officials and Department Heads are required to notify the Board of Supervisors if they have approved out of state travel for themselves or one of their employees. This notification needs to be completed prior to any payments being made for the travel. For the purpose of this policy, out-of-state travel does not include travel within the Omaha metropolitan area and surrounding counties to include Burt, Dodge, Washington, Saunders, Douglas, Sarpy, Cass and Lancaster Counties in Nebraska. The form provided (in Appendix A) needs to be completed for out-of-state travel and included with any reimbursement or payment claims related to the travel.
- B. Elected Officials, Department Heads and Law Enforcement are not required to notify the Board of Supervisors if Employees are traveling out of state for confidential investigations, litigation matters, or for travel which is a part of the Employee’s regular job duties.

IRS REGULATIONS - TAXABLE MEAL EXPENSES & REIMBURSEMENTS

- A. Meal allowance per diems for employees while traveling on County business are taxable as income, according to IRS regulations if the trip does not require overnight lodging. Meals can include a tip up to 15% of the cost of the meal or as prescribed by the establishment.
- B. Meal allowance reimbursement requests that are taxable shall be submitted directly to the Elected Official or Department Head for approval and for processing. Approved reimbursements will be paid by Accounts Payable and included on the employee's payroll-as taxable income.
- C. All meal receipts must be itemized, state who the meal was for (listing each person's name if more than one person), list if there was an overnight stay, and the business purpose. This includes employee reimbursements and charges on County credit cards.

TRAVEL EXPENSES

Any advance payments must be paid for on a County credit card. If an employee pays for these expenses themselves, they may not be eligible for reimbursement.

A. Meeting Registration Fees

- 1. Registration fees for meetings should be paid for in advance if there is a discount provided for early registration, payment should be made through Accounts Payable or County credit card with Elected Official or Department Head approval. An itemized receipt for the registration fee is required.
- 2. The County will not be responsible for penalty charges arising from the failure of the Employee to cancel registration for a meeting, except when determined by the Elected Official or Department Head to be a justifiable emergency.

B. Transportation

- 1. Driving Personal or County Vehicle:
 - a. Employees driving for County business must have a valid driver's license. Employees driving a private vehicle must have valid proof of motor vehicle insurance.
 - b. Pottawattamie County may pay mileage reimbursement for travel in a

personal vehicle. When a personal vehicle is used for out-of-state travel, reimbursement will be based on the cost of coach class air travel or actual mileage, whichever is less.

- c. The reimbursement rate for mileage shall be as approved by the Board of Supervisors. The mileage reimbursement rate is intended to cover the costs of operating the vehicle for business purposes, including standard maintenance, repairs, taxes, gas, insurance, and vehicle registration fees.
- d. All claims for mileage must show total miles traveled, dates traveled, point of departure, intermediate and final destination. Commonly used and reliable internet-based map services may be used to determine mileage distances.
- e. When calculating mileage related to travel, the employee shall claim mileage utilizing the shortest distance. Rather than have the employee report to work first, the employer will allow the employee to leave from home for their meeting as long as the employee's mileage claim reflects the shortest distance between leaving from home and leaving from their work reporting location. Per IRS regulations, trips starting from home to workplace on normal days off or when called in, do not qualify for reimbursement.
- f. Mileage expenses will not be reimbursed without approval of the Elected Official or Department Head if the employee was traveling on a day trip and a County vehicle was available or to same meeting location as members of the same department and the employee did not carpool.

2. Airfare Expenses:

- a. Air travel will be reimbursed at "coach" or "economy" rates. No first-class tickets will be reimbursed.
- b. Documentation showing point of departure, intermediate and final destination is required. Alternate air travel arrangements (i.e., depart from other than Omaha, stay over on a Saturday night, and other similar arrangements) will be reimbursed if a cost savings to the County can be documented. If a cost savings cannot be documented, the County will only reimburse the cost of a round trip ticket at the price of the ticket at the time of purchase, if the employee chooses to alter travel arrangements.
- c. Early ticket purchase of coach airfare tickets will be allowed to take advantage of reduced costs. However, if an employee is unable to attend the meeting and fails to cancel the ticket within the proper time, or if the

- d. employee changes the flight arrangements, the employee will be responsible for the cost of the prepaid ticket or fees associated with changing flights unless approved by the Elected Official or Department Head.
- e. The County will reimburse for one piece of checked luggage only (excluding any charges for overweight luggage). Receipts are required. No additional luggage or overages will be paid.
- f. If an employee receives reimbursement fees or free airline tickets as a result of being bumped off of a flight, he or she shall report the reimbursement fee or free airline ticket to their Elected Official or Department Head upon their return to work. Expenses incurred as a result of a voluntary bump are considered personal and are not a reimbursable expense.

3. Car Rental Expenses:

- a. Individuals are permitted to rent cars in cases where local transportation is necessary if prior approval has been received from the Elected Official or Department Head.
- b. When using a rental car, the employee will be required to purchase the rental agreement in the name of POTTAWATTAMIE COUNTY, IOWA and designate the authorized driver. Only authorized County employees are allowed to drive a rental car purchased with County funds.
- c. The rental agreement will include purchasing additional insurance as provided by the rental car company which must include a loss damage waiver (collision) and supplemental liability insurance.
- d. The employee will be reimbursed for actual expenses related to the vehicle, including rental costs, insurance, fuel, parking and tolls, if any.
- e. Employees are to fill the gas tank before returning the vehicle to the rental agency to avoid service fees and more expensive fuel rates.
- f. Pottawattamie County will only cover car rental agreements for employees operating rental vehicles during the course and scope of their employment. The employee will be responsible for any driving infractions, fines and any deductible / damage that must be paid resulting from any accidents / incidents that occur during non-business usage or are in direct conflict with any existing County policy. The employee shall report any incident out of the ordinary which

occurs with the rental vehicle to their supervisor and the County Risk Manager.

C. Parking, Tolls, Taxi and Other Necessary Expenses:

1. Transportation costs for taxi, shuttle, public transportation, and other similar transportation may be reimbursed for County business only. Transportation for personal business is not a reimbursable expense.
2. Tolls fees are reimbursable if they are incurred driving to and from a meeting site, to and from the airport, or from the off-site hotel to the meeting site on the actual days of the meeting.

Parking Fees:

3. Parking fees may be reimbursed.
4. In instances where a reimbursement for parking meters is being claimed for which receipts are not available, reimbursement for the unsupported claim of the employee will be paid up to \$5.00 per claim using an Affidavit Claim Form found on the Intranet under the Auditor's Accounts Payable page. If the parking meter accepts a credit card, the employee may use this method of payment in order to substantiate the claim.
5. If round trip airfare is available and the employee voluntarily elects to drive his/her personal vehicle, reimbursement for parking fees, shall not exceed the cost of a round-trip airfare less any mileage reimbursement (i.e. parking fees, plus mileage shall not be greater than the cost of airfare).

D. Lodging

1. Lodging may be reimbursable for travel of 50 miles or more from the employee's residence with Elected Official or Department Head approval.
2. Lodging reimbursement is limited to the actual cost of a single room plus applicable taxes for each employee.
3. Employees are expected to seek standard lodging accommodations that are comfortable, convenient, meet business needs, and offer the best and lowest value.
4. Travelers are encouraged to ask for the discounted rate when making

reservations (i.e., the governmental, educational or corporate rate).

5. Reimbursement will not be made without the itemized hotel bill.
 - i. Expenses incurred for items such as in-room movies, use of health club facilities, personal calls, are not considered lodging and will not be reimbursed.
 - ii. Expenses for laundry cleaning and pressing may be reimbursed if authorized by the Elected Official or Department Head.
 - iii. Alcohol, social activities, or expenses incurred for personal services will not be reimbursed.
 - iv. Expenses incurred for wifi/internet will be allowed only when required for official County business.
6. Pottawattamie County will not be responsible for penalty charges due to failure to cancel hotel registration, unless determined by the Elected Official or Department Head to be a justifiable emergency.
7. For hotel/motel stays in Iowa, per Iowa Code 80.45A, lodging providers must have completed the Human Trafficking Training and be on the certified list before making a room reservation . This includes procuring a space or services for a conference, meeting, or banquet. Here is the link to check if a lodging provider has been certified <https://stopthiowa.org/certified-locations> . If a stay is paid for on a County card and the lodging provider is not on the certified list, the employee will be responsible for reimbursing the payment. If the employee has paid for the stay themselves, and the provider is not on the certified list, the employee will not be reimbursed for the stay. Reserving a room or staying at a lodging provider that is not certified may also result in traveling privileges being suspended.

E. Meals

1. Employees may be provided meal allowances when traveling on County business.
2. Reimbursement for meals and incidental expenses shall not exceed the federal per diem rate based on the city/County location of the traveler's destination. Meal tips and other incidental expenses are included in the per diem. Alcohol is not a reimbursable expense. Cities/Counties not specifically listed on the federal per diem will be reimbursed at the standard federal rate. Federal per diem rates can be found at www.gsa.gov .

3. Whenever a meal is included in the conference fee or provided for as part of the overnight accommodations that particular meal allowance may not be reimbursed. This would include if a hotel or conference provides a continental breakfast, no reimbursement for other arrangement would be allowed. Exceptions must be approved by department head or elected official prior to travel.
4. Meals reimbursed without an overnight stay will be taxable income to the traveler. The payment of meal expenses shall not exceed the federal guidelines of individual meal reimbursements for non-overnight travel, departures, and arrivals.

F. Clothing

- a. For articles of clothing and/or maintenance of the articles of clothing to be reimbursed to an employee, the clothing must be required by the County and not suitable for everyday wear per IRS guidelines. If the clothing is part of an agreement or contract to be reimbursed, it may be taxable income to the employee.
- b. An itemized receipt is required for all reimbursements.

DOCUMENTATION OF EXPENSES

1. All expenses must be submitted with itemized receipts. Failure to do so may result in the denial of the expense. Expenses for personal items or personal business are not eligible for reimbursement.
2. Travel expenses shall be itemized and listed on the departmental expense form. Employees are to enter the amount of the expense and an explanation or reason for the expense. (i.e.: Airfare - \$429.00, Hotel - \$235.00, Taxi from airport to hotel - \$15.00, Toll Bridge from hotel to meeting - \$2.00.)
3. Upon return from travel or expense being paid, the employee must complete an expense form within five (5) working days and submit it, with receipts, to the Elected Official or Department Head for review and approval. The Elected Official or Department Head should have all claims for these items to the Auditor's AP Department within ten (10) working days or with credit card billing cycle. For travel expense all receipts shall be attached to the Travel Expense Form. The Employee shall note whether the expense was personally paid or paid by County credit card. Mileage reimbursement may be submitted separately with the employee's regular mileage reimbursement form.

4. The Elected Official or Department Head will authorize reimbursement for approved expenses paid by the Employee. The Elected Official or Department Head will attach a copy of the Travel Expense form and accompanying receipts to the reimbursement claim for processing.
5. The Elected Official or Department Head will authorize the payment of approved travel expenses paid for with a County credit card. The Elected Official or Department Head will attach a copy of the Travel Expense form and accompanying receipts to the credit card billing statement for processing.
6. The Elected Official, or Department Head or Auditor's Department may deny an expense or a portion of the expense for reasons including but not limited to:
 - a. Failure to provide an itemized receipt where required.
 - b. Meal expenses that exceed the per diem rate for the area traveled to.
 - c. Penalty charges assessed for cancellations that are not the fault of the employer.
 - d. Any expense deemed personal, including alcohol.
7. Expense reimbursements are limited to the conference dates unless approval for early arrival or late departure is received from the Elected Official or Department Head. Expenses incurred after the conference date will be considered personal and may not be paid with County funds.

EMPLOYMENT INTERVIEWS

Pottawattamie County Elected Officials and Department Heads may authorize travel, lodging and meal expense for one employment interview per applicant who is not a current resident or Employee of the County.

Appendix A

POTTAWATTAMIE COUNTY

OUT-OF-STATE TRAVEL NOTIFICATION FORM

This form is used to notify the Board of Supervisors of out-of-state travel and to provide an estimate of travel expenses. It must be submitted to the Board of Supervisor’s office no later than one (1) week prior to the out-of-state travel. **Completed form must accompany any claims sent for payment or reimbursement.**

TRAVEL INFORMATION

Name of Employee Traveling: _____

Department: _____

Destination: _____

Date of Travel: FROM: _____ TO: _____

Name of Elected Official/Department Head Authorizing Travel: _____

PURPOSE OF TRIP

1. Conference Travel

- Giving a presentation
- Serving as panel member, chair
- Serving as an Office or Board Member
- Continuing Education
- Other please explain _____

2 Non-Conference Travel

State Purpose: _____

Conference Name (Please give complete name) _____

| <u>Expense</u> | | | <u>Cost Estimate</u> |
|-----------------------------|-----------------------------------|---------------------------------------|----------------------|
| Transportation | Mileage <input type="checkbox"/> | Airfare <input type="checkbox"/> | |
| Lodging | | | |
| Meals: Breakfast | Included <input type="checkbox"/> | Not Included <input type="checkbox"/> | |
| Lunch | Included <input type="checkbox"/> | Not Included <input type="checkbox"/> | |
| Dinner | Included <input type="checkbox"/> | Not Included <input type="checkbox"/> | |
| Conf./Seminar Fee | | | |
| Other: | | | |
| Total Estimated Cost | | | \$ 0.00 |

Meals may be included in conference fees or provided by the hotel. Indicate whether meal is included or not. If meal is not included, please refer to the U.S. General Services Administration website for allowable meal per diem www.gsa.gov Select travel, select a state, select calculate per diem allowances for a trip, select your travel dates, select destination county, select breakdown, the total M&IE rate is listed (middle row), scroll up to the top of the page and select M&IE for breakdown by meal (breakfast, lunch, dinner), find the corresponding number on the far left for your total and the breakdown is provided.