

WARREN COUNTY GOVERNMENT

WARREN COUNTY TRAVEL POLICY

And

PROCEDURES FOR TAXABLE MEALS

PURPOSE

The purpose of this policy is to establish a formal document, which regulates Warren County employee travel and travel expense reimbursement. This policy is to help ensure that travel is for legitimate County business, serves a public purpose and reimbursement is made for authorized expenses.

APPLICABILITY

This policy applies to people, departments or entities who are responsible to the Board of Supervisors and submit claim requests for reimbursement of travel expenses which must be approved by the Board of Supervisors.

OVERNIGHT TRAVEL

A. General Provisions

1. "Overnight travel" is defined as any travel while on official County business requiring a County employee to stay away from home and out of the County overnight.
2. All requests for overnight travel shall be submitted to the Board of Supervisors on the Warren County Travel Request form. Employee overnight travel must have prior approval on this form from the Board of Supervisors.
3. Claims for reimbursement of overnight travel expenses must be filed with the Warren County Auditor's Office after the expenses have been incurred and must comply with the Warren County Claims Policy. A copy of the approved Warren County Travel Request form must be attached to the claim for reimbursement.
4. The Board of Supervisors may authorize exceptions to this policy on a case-by-case basis.

5. Expenses Not Approved for Reimbursement

- a. mileage for persons gratuitously transported by another
- b. excess mileage beyond that required for County business
- c. meals for non-County employees
- d. entertainment and alcoholic beverages
- e. meals, if a meal is included as part of the registration fee
- f. expenses that exceed those allowed on the Warren County Travel Request form

B. Specific Provisions for Overnight Travel

1. Commercial Carrier

- a. All claims for transportation expenses must show point of departure, intermediate and final destinations.
- b. Claims for commercial carrier transportation reimbursement shall be accompanied by receipts and shall not exceed coach airfare.

2. Special Conveyance

- a. The use of charter or rental transportation will be allowed only when public and/or regular means of transportation cannot be used to the best advantage of the County.
- b. Receipts shall accompany claims for reimbursement of special conveyance expense.

3. Local Transportation

- a. Local transportation costs, including such costs as limousine, taxi, train, subway and ferry, may be reimbursed. Receipts shall accompany claims for reimbursement.
- b. Individuals are permitted to rent cars in those cases where estimated local transportation will exceed the cost of car rental. Receipts shall accompany claims for reimbursement for car rental.

4. Per Diem

- a. Those traveling overnight on County business shall be reimbursed for actual cost of lodging, meals and miscellaneous expenses.
- b. The maximum per diem rate for lodging, meals and miscellaneous expenses combined shall be \$100 per day. The Board of Supervisors may authorize a higher maximum daily per diem rate if the request for a higher maximum is submitted to them in advance of travel.
- c. Original receipts for all expenses must be presented to the County Auditor upon return, and any unused money returned to the County Auditor.

5. Registration Fees

Registration fees are reimbursable. Receipts shall accompany claims for reimbursement.

6. Parking

Parking shall be reimbursed based on the fee charged to park. Receipts shall accompany claims for reimbursement.

7. Personal Vehicle Use

- a. When a personal car is used for overnight travel, reimbursement will be based on the cost of coach-class air travel or actual mileage, whichever is the lesser amount.
- b. Enroute meals and lodging expenses will be reimbursed to the extent they would have been incurred had travel been via air.
- c. Employees shall pool rides whenever possible.
- d. When using a privately owned vehicle, mileage shall be reimbursed at the prevailing rate per mile, as set by the Board of Supervisors.
- e. If two (2) or more County employees are transported in the same vehicle, mileage will be paid the driver only.

8. Lodging

Moderately priced lodging facilities shall be selected for lodging. State or government rates are available and should be requested. Government identification may be required. Identification cards may be obtained in advance in the Treasurer's Office at a nominal fee.

9. Communication Expenses

- a. Expenses incurred for telephone, facsimile, telegraph, postal and parcel delivery services will be allowed only when required for official County business.
- b. Claims for reimbursement must show points of origin and destination and parties involved and be accompanied by receipts.

LOCAL TRAVEL EXPENSE REIMBURSEMENT

A. General Provisions

- 1. "Local travel expense reimbursement" is defined as reimbursing County employees for expenses incurred while attending meetings, training or on official County business that does not require the employee to stay away from home and out of County overnight.
- 2. Reimbursable Expenses
 - a. mileage when using a privately-owned vehicle
 - b. registration and instructional material costs
 - c. meal reimbursement is limited to the lesser of out-of-pocket expense or Thirty-Five Dollars (\$35) per day, and claims for reimbursement shall be accompanied by original receipts. Reimbursement will be taxable and shown as compensation on your pay ~~warrant~~ stub for the meal amount.
 - d. Parking expenses
- 3. Local travel expenses must be pre-authorized by the Department Head.

4. Claims for expense reimbursement must be filed with the Warren County Auditor's Office after the expenses have been incurred. The Department Head must approve all claims for expense reimbursement. Claims for expense reimbursement must comply with the Warren County Claims Policy.

5. Expenses Not Approved for Reimbursement

- a. mileage for persons gratuitously transported by another
- b. entertainment and alcoholic beverages
- c. meals, if a meal is included as part of the registration fee. If you receive a meal that was pre-paid by the County, that amount will be taxed. As the Auditor's office receives claims for meals paid directly by the County, they will notify the employee and the payroll department for the amount to be added as a cash-in-kind payment. Within two pay periods, the amount will be added to your year to date gross wages on your check stub. For example, as part of the Spring ISAC conference (you are in a non-travel status) there is an option to attend the banquet for \$20 that is paid directly along with your registration fee. All employees that have the County pay this fee will be notified and a copy will be sent to the payroll department to add \$20 as a cash-in-kind payment to the year to date gross wages.

The amount for taxable meals will be in box 1, 3 and 5 on a W-2. There will be no distinctions made in box 12 for taxable meals since this amount is not deductible. A record of taxable meal claims will be kept in your payroll files for reference.

If a registration fee does not specify the amount of a meal, a meal allowance will be designated, as set by the Board of Supervisors, as follows:

Breakfast	\$2.50
Lunch	\$5.00
Supper	\$10.00

- d. meals for non-County employees

- e. mileage for travel between the official domicile and regular place of employment, unless reimbursement of such travel expense is approved by the Code of Iowa
- f. excess mileage beyond that required for County business

B. Specific Provisions for Local Travel Reimbursement

1. Expense for Personal Vehicles

- a. Employees shall pool rides whenever possible and are encouraged to use County vehicles whenever possible.
- b. When using a privately owned vehicle on County business, mileage shall be reimbursed at the prevailing rate per mile, as set by the Board of Supervisors.
- c. If two (2) or more County employees are transported in the same vehicle, mileage will be paid the driver only.
- d. Mileage will be calculated to and from the workplace or other point of origin, whichever is less.
- e. The reference authority, in the case of contested miles traveled, shall be the Board of Supervisors.

2. Communication Expenses

- a. Expenses incurred for telephone, facsimile, telegraph, postal and parcel delivery services will be allowed only when required for official County business.
- b. Claims for reimbursement must show points of origin and destination, parties involved, and be accompanied by receipts.

3. Meals

- a. Meal expenses incurred while in Warren County are not eligible for reimbursement without approval from the Board of Supervisors.

- b. Meal expenses incurred by non-site Nutrition Program employees who are required to eat at a Warren County Congregate Meal Site as part of their official duties are reimbursable.
- c. Meal expenses incurred while attending meetings in Des Moines which are directly related to the employee's official duties shall only be reimbursed if the employee was reasonably required to be in Des Moines during the meal period.

4. County-Owned Vehicle Expense

- a. Persons driving a County-owned vehicle may be reimbursed for gasoline, oil, fluids, towing and repairs in the event that the securing of these items becomes necessary while traveling on County business outside of Warren County.
- b. Receipts shall accompany all requests for reimbursement.

Travel Policy concerning nonexempt Warren County employees working hours according to Federal Code of Regulations 785:

1. Travel inside one day:
 - A. If Warren County authorizes an employee to travel, the time spent away is treated as work time except the time spent traveling between the employee's home and the employee's worksite and time spent during an employee's regular mealtime.

2. Overnight travel:
 - A. Employee driving a vehicle while traveling away from home
 1. Time spent driving is clearly work time. Compensable driving time is from worksite and returning to worksite.
 2. Time away during the employee's regular workday is simply substituting travel time for other regular duty time. If an employee travels on other days besides their normal work days (such as weekends), then the corresponding regular work hours are treated as work hours. Meaning that if an employee who regularly works from 8-4:30 Monday through Friday travels between those hours on a Saturday or Sunday, then those hours spent traveling from 8-4:30 are accountable.
 3. Regular meal period time is not counted as hours worked.

 - B. Employee traveling as a passenger
 1. Time spent traveling outside of regular working hours is not travel time.
 2. As above
 3. As above

If an employee is offered a Warren County car to use for traveling but requests to use their own car, Warren County may count as hours worked either the time spent driving or the time the employee would have had to count as hours worked during working hours if the employee had used the county car.

Any work, which an employee is required to perform while traveling, must be counted as hours worked. An employee who is required to drive or is required to ride in a vehicle as an assistant or helper is working while riding, except during meal periods.

If an employee leaves for travel directly from home or returns from travel directly to home, that portion of time the employee has for his/her commute is not compensable.

