

## DELAWARE COUNTY TRAVEL AND EXPENSE REIMBURSEMENT

Subject	Effective	Supersedes	This Sheet	Total
Employee Travel and Expense Reimbursement Policy	03/12/2020	1/1/2001 10/1/2000 01/01/1996 03/30/1998	1	5

### 1.0 Purpose

The establishment of guidelines for travel and expense reimbursement for attendance at business and professional organization meetings, training and conferences/conventions

### 2.0 Scope

Elected Officials, Department Directors, Supervisors and Employees of Delaware County.

### 3.0 Distribution

Appointing Authorities, Offices, Departments, and Employees of Delaware County.

### 4.0 Definitions

County business traveler – means a Delaware County employee that has received approval from their supervisor to attend a business meeting, professional organization meeting, training or conference/convention.

Business related traveler - a person who is not a Delaware County employee, traveling with a Delaware County employee to a location where the Delaware County employee will conduct county business and may be a vendor, a person from another political subdivision, board, or agency and traveling with the Delaware County employee for efficient use of resources (i.e. travel to and from the same training, business meeting or conference). Delaware County will not reimburse any related travel expenses for a business related traveler.

Non-county business related traveler – means a person, who is not a Delaware County employee, traveling with a Delaware County employee to a location where the Delaware County employee is to conduct county business and may be a family member, significant other, friend, or relative. Delaware County will not reimburse any related travel expenses for a non-county business related traveler.

### 5.0 Policy

Employees may be reimbursed for reasonable travel expenses incurred in the attendance at meetings, training, and conferences/conventions in order to support County operations and may include transportation costs, mileage, meals, lodging, and incidentals. The following policy will be used as a guideline in determining whether a travel expense is allowable and reimbursable and the procedure to follow in receiving

reimbursement of those expenses. Employees are to utilize the most economic and efficient means of transportation when traveling.

### **Types of Travel**

**Routine Business Travel** is travel by an official or county employee in the administration of a particular office, department or program activity, or which occurs in the performance of job-related duties and does not include overnight lodging. This type of travel typically supports attendance at a meeting with state and/or local government officials, business community members, and professional organizational meetings.

**Training Travel** is the travel by an official or county employee to participate in educational and/or staff development programs separate from a conference or convention which does not include overnight lodging. (This does not include travel for post-secondary education courses.)

**Conference/Convention Travel** is the travel by an official or county employee in (1) traveling out of the area on county business, typically requiring overnight lodging, or (2) attending a conference or convention of a job-related professional association or organization.

### **Required Prior Authorization**

County business travelers shall report Routine Business Travel to the County business traveler's department director or supervisor, and seek pre-approval for all known expenses that will be incurred using the Conference Reimbursement Form.

[https://humanresources.co.delaware.oh.us/wp-content/uploads/sites/15/2022/09/Conference\\_Reimb-10-1-22-1.pdf](https://humanresources.co.delaware.oh.us/wp-content/uploads/sites/15/2022/09/Conference_Reimb-10-1-22-1.pdf)

Expenses that are not known before the Routine Business Travel shall be reported promptly upon the County business traveler returning to the office. All Training Travel and Conference/Convention Travel must be pre-approved by the County business traveler's department director and the Board of Commissioners, or County Administrator, using the Delaware County Conference Reimbursement Form located at the following link: <https://humanresources.co.delaware.oh.us/wp-content/uploads/sites/15/2023/01/2023-Mileage-Reimbursement-Form.pdf>

Out of State travel requests must include a completed Out of State Conference Authorization Request located at the following link: <https://humanresources.co.delaware.oh.us/wp-content/uploads/sites/15/2022/09/Out-of-state-conf-request-and-summary-form-2.pdf>

### **Reimbursements**

#### **Mileage:**

Employees should utilize a County vehicle, if one is available and its use is reasonable and efficient, whenever authorized to drive on County business on training or

conference travel. If a County vehicle is unavailable, a rental vehicle may be secured if authorized.

- Employees driving their personal vehicle for county related business, training or conference travel may be reimbursed mileage at the current rate established by the IRS.
- When ride-sharing or carpooling is utilized, Delaware County will only pay for the mileage of one employee in the case where multiple employees are attending the same function and a personal vehicle is used for transportation. Payment will be to the owner/lessee of the vehicle.
- The use of a County vehicle will not be permitted if an employee takes a non-county business related traveler.
- In the event two employees are traveling to the same location, one takes a county vehicle, and the other elects to take their personal vehicle because the employee is traveling with a non-county business related traveler, then the employee utilizing their personal vehicle shall not be reimbursed for mileage.

#### **Meals, Lodging, Transportation and Parking:**

An employee on required approved business outside of Delaware County shall be reimbursed for meals, lodging, and parking expenses as follows:

##### **Meals:**

1. Reimbursement for meals and incidentals is only authorized for training and conference/convention travel. The reimbursement of meals is designed to offset the additional cost of travel, and not to entirely pay for the employee's meal expense while traveling. Employees shall not be eligible for reimbursement for meals included in the cost of training or conference/convention.
2. Reimbursement for meals, including reasonable gratuities not to exceed twenty percent (20%), shall be subject to the following limits: Breakfast - \$10.00, Lunch - \$15.00, Dinner - \$20.00. In the event that the travel is to a location where the reasonable cost of meals exceeds the limits specified herein, the employee shall request an additional meal allowance in the form submitted for preapproval.
3. Reimbursement eligibility starts for the employee upon departure of travel and ceases upon return to Delaware County. Employees are not eligible for reimbursement for additional travel time that was not necessary for the approved training and conference/convention travel.
4. Reimbursement for meals and incidentals shall be made on the Employee Reimbursement Request form. Itemized receipts are required to be submitted to the Auditor's office for the employee to receive reimbursement.
5. Reimbursement for meals in Delaware County is not allowed unless these meals are pre-approved by the Board of Commissioners or designee through the required travel request/expense form.
6. The meal allowance cannot under any circumstances be used to pay for entertainment or alcoholic beverages.

7. If more than one employee is included in the same receipt, the limits stated herein shall be multiplied by the number of employees served.

### **Lodging:**

The employee shall be reimbursed 100% for lodging that is pre-approved. The employee shall stay at the subject conference/convention lodging and in accordance with their negotiated room rack rates. If the conference/convention lodging is sold out, the employee shall find comparable accommodations, and the new location shall be subject to pre-approval. If the location is not pre-approved in accordance with this Policy, no reimbursement shall be made unless the following exceptions apply:

1. The pre-approved location is no longer available due to circumstances beyond the control of the employee (i.e. overbooking by the hotel, hotel fire, etc.),
2. The employee cannot return home or cannot reach the destination of a pre-approved location due to transportation problems (i.e. weather, flight cancellation, County vehicle malfunction, etc.) beyond the employee's control, or
3. Other reasonable exceptions acceptable by the Board of Commissioners or designee upon presentation.

Employees should make every attempt to arrange direct payment by the County to avoid taxes. Employees should review options to have the County directly invoiced or to bring payment warrants to the hotel.

### **Airfare:**

Employees will make all reasonable efforts to obtain cost-effective flights. No first-class flights will be permitted. Reimbursement for luggage shall be reasonable and will not exceed one checked bag per employee. If an exception is needed, an employee must request it in advance.

### **Parking:**

Employees on business outside of Delaware County shall be approved for the reasonably necessary cost of parking upon presentation of a valid, dated receipt.

### **Taxi Use, Ride Share, Transfers, and Rental Cars:**

Employees will be reimbursed for the actual cost of taxis, ride shares, transfers (bus, train, subway, etc.), and rental cars used while on official county business. Employees must provide documentation of such use as defined below. A reasonable gratuity, not to exceed twenty percent (20%), may be reimbursed if the gratuity is included on the receipt. Employees shall obtain and will be reimbursed for the basic (liability and property) insurance coverage offered by rental companies when renting vehicles.

### **Emergency Expenses:**

In the case of accidents, mechanical failures, and/or other uncontrollable incidents involving a County vehicle or other transportation other than personal vehicles (e.g. flat tires,

departure delays, etc.), the employee will be reimbursed for the actual expenses incurred to accommodate the emergency upon submission of proper documentation.

### **Documentation**

Requests for travel expense reimbursement shall be itemized on the **Delaware County Overnight Training / Reimbursement Form** located at the following link:

[https://humanresources.co.delaware.oh.us/wp-content/uploads/sites/15/2022/09/Conference\\_Reimb-10-1-22-1.pdf](https://humanresources.co.delaware.oh.us/wp-content/uploads/sites/15/2022/09/Conference_Reimb-10-1-22-1.pdf)

Mileage / Parking Reimbursement Form Link:

<https://humanresources.co.delaware.oh.us/wp-content/uploads/sites/15/2023/01/2023-Mileage-Reimbursement-Form.pdf>

The point of origin and destination shall be indicated for each trip in sufficient detail to account for the mileage being claimed for reimbursement. Mileage the employee incurs, or would have incurred, driving to and from work is generally deducted from the overall amount of mileage being claimed for reimbursement, subject to supervisor review and approval.

Allowable expenses submitted for reimbursement must be accompanied by an original receipt and applicable authorizations. The employee shall make every attempt to obtain a receipt that documents the detail of the expense. Generally, non-detailed receipts will not be honored. In the event a detailed receipt cannot be obtained the employee must justify the expenditure to the satisfaction of his supervisor prior to approval of the expenditure for reimbursement. The supervisor shall review the reimbursement form and attachments for accuracy, and forward approved travel documents to the Auditor's Office for payment after receiving the required signatures.

### **Timely Submission:**

Expenses incurred for travel should be submitted on the **Delaware County Accountable Fringe Benefit Plan / Overnight Conference / Training Reimbursement Form** by the 10th of the following month. Requests for reimbursement received after the 10th may not be reimbursed until the following month. All requests for reimbursement must be submitted within ninety (90) days of the expense or will be forfeited.