

COUNTY OF ERIE

PERSONNEL POLICIES & PROCEDURES

SUBJECT: **TRAVEL EXPENSES**

DISTRIBUTION: ELECTED OFFICIALS, JUDGES, DEPARTMENT HEADS

FROM: LARRY MEREDITH, DIRECTOR OF PERSONNEL
 SUE ELLEN PASQUALE, MANAGER OF ACCOUNTING

EFFECTIVE DATE: OCTOBER 21, 1993; REVISED JANUARY 1, 1998; REVISED
 NOVEMBER 1, 2003; REVISED JANUARY 1, 2005, REVISED
 JANUARY 1, 2006; OCTOBER 16, 2009; REVISED APRIL 1,
 2010

POLICY NUMBER: 29

Non-bargaining employees and those bargaining employees whose labor agreement does not provide otherwise, will receive the IRS allowable rate of reimbursement for both mileage reimbursement and meal reimbursement.

Requests for mileage reimbursements should be authorized by the employees designated department head and turned into General Accounting for payment on the appropriate Wednesday.

Requests for meal reimbursement should be attached to a travel expense report which should be authorized by the employees designated department head and turned into General Accounting.

Erie County employees do not need receipts for their meals. The County will reimburse the employee for meals only in accordance with the following schedule unless otherwise authorized:

<u>Traveling Any Part Of</u>	<u>Reimbursement</u>
12:01 AM to 6:00 AM	\$13.00
6:01 AM to 12:00 Noon	\$13.00
12:01 PM to 6:00 PM	\$13.00
6:01 PM to 12:00 Midnight	\$13.00

The County has adopted the High-Low Method of calculating the IRS allowable. This IRS allowable method uses a high rate which is currently \$65/day* (\$16.25/quarter) and a low rate of \$52/day* (\$13.00/quarter) for travel within the continental United States. All

places are \$13.00 per quarter day except the following high cost areas, which are calculated at \$16.25 per quarter day or \$65/day :

- a. Arizona Phoenix, Scottsdale (January 1 – March 31)
- b. California Napa, Maricopa County, San Diego, San Francisco, Santa Barbara, Santa Monica, Monterey
- c. Colorado Aspen, Pitkin (December 1 – March 31),
Gunnison Telluride San Miguel (January 1 –
April 30,
December) Steamboat Springs
Routt, Vail (January-March, December), Denver/Aurora
- d. Washington D.C. See also Maryland and Virginia
- e. Delaware Lewes July 1 – August 31)
- f. Florida Daytona Beach (February 1–March 31), Fort Lauderdale
(October 1 – May 31), Key West, Miami (January 1 –
April 30), Naples (February 1 – March 31)
- g. Illinois Chicago (January 1 –May 31, September 1 – December 31)
- h. Louisiana New Orleans, St. Bernard Jefferson and Plaquemines
Parishes (January – May, October – December)
- i. Maryland Baltimore, Ocean City (June 1- September 30), Counties of
Montgomery and Prince George,
Cambridge/St Michaels
(June 1 – August 31)
- j. Massachusetts Boston, Cambridge, Martha’s Vineyard (July1 – August
31), Nantucket, (June 1 –August 31)
- k. Maine Bar Harbor, Hancock
- l. New Hampshire Conway, Carroll (July 1 – August 31)
- m. New Jersey Cape May, Ocean City (July 1 – August 31)
Princeton/Trenton, Tom’s River (July 1 – August 31)
- n. New York The Bronx, Queens, Brooklyn, New York City, Floral Park,
Staten Island, Rosyln, Manhattan, Nassau
County,
Great Neck, Garden
City, Glen Cove, Rockville Centre,
Syosset, Uniondale, Woodbury, Lake Placid
Riverhead, Ronkonkoma, Melville,
Tarrytown, White Plains, Smithtown, Huntington Station,
East Hampton, Montauk, Southhampton, Islandia,
Commack, Medford, Stony Brook, Hauppauge,
Centerreach, Saratoga Springs, Schenectady
(July 1 – August 31), New Rochelle, Glenn Falls
- o. Pennsylvania Philadelphia, Hershey
- p. Rhode Island Jamestown/Middletown/Newport (May 1 – October 31),
Providence
- q. Utah Park City (December 1 – March 31)
- r. Virginia Alexandria, Fairfax, Falls Church, Counties of Arlington,
Fairfax, and Loudoun

s. Washington Seattle

If registration fees include some meals, Finance will deduct one quarter's reimbursement for each meal included from the County reimbursement.

If a registration fee for a seminar, training session, etc. includes the cost of a meal or meals; Finance will deduct the \$13.00 County reimbursement applicable to the quarter in which the "Registration Fee Meal" is taken.

EXAMPLE:

An employee travels to Pittsburgh to attend a seminar. The registration fee for the seminar includes lunch. She leaves her residence at 5:30 AM and returns the same day at 4:15 PM, her meal reimbursements will be as follows:

\$13.00 for quarter 12:01 AM thru 6:00 AM

\$13.00 for quarter 6:01 AM thru 12:00 NOON

ZERO for quarter 12:01 PM thru 6:00 PM (not reimbursed
due to lunch included in seminar fee).

The employee is responsible for submitting a travel expense report to Finance, which includes reimbursement for legitimate expenses such as: meals, hotel, parking, etc. A copy of the Travel Expense Report form (page 4 of 4) is attached. Receipts for meals are not necessary; however, receipts for hotel and miscellaneous expenses **are still required.**

County of Erie
Personnel Policies and Procedures
Travel and Mileage Policy Manual (Revised 10/15/10)

The Administration has prepared this manual to explain the County's policies for travel advances, air travel, mileage and travel expense reporting for County employees. Forms used to record travel and mileage information are updated periodically due to changes in rates or reporting requirements. Below are the forms that the County uses for business travel.

1. **TRAVEL ADVANCE REQUEST** – This form is used to request advance payment for estimated expenses an employee will incur when traveling outside of the County.
2. **AIR TRAVEL AUTHORIZATION** – This form is used to purchase airline tickets through one of the County's travel bureaus.
3. **MILEAGE EXPENSE STATEMENT** – This form is used to report the mileage traveled using a personal vehicle while on County business.
4. **TRAVEL EXPENSE REPORTS** – This form is used to account for the actual expense a traveler incurs while traveling on County business. The report is used to account for advances that were taken and to document any expenses that were paid out of pocket. The employee will then be reimbursed for all those items that are considered covered expenses within the Travel Policy and that have been documented in the appropriate manner.

In the event you have questions regarding these forms or the Travel Policy in general, please call the Finance Department at #451-6314. **(NOTE: Go to www.eriecountygov.org and on the left side of the screen click on the icon "Documents & Forms". Reference the Finance Section.)**

Erie County Travel Policy

Section 1 – Advances

Traveling County employees have the ability to request cash advances for anticipated expenses incurred on County business. These expenses could include: the cost of lodging, meals, and transportation. Bargaining employees can also receive advances for mileage – non-bargaining cannot. This is done only when the employee is using a personal vehicle to travel. Travel advances must be \$30.00 or larger to be approved. An itinerary or some form of documentation is needed for all advances with the exception of meals and mileage. Parking and tolls may be included. The Travel Advance Form must be completed and submitted to the Director of Finance for approval. Requests are approved only if previous expense reports are up to date for the department and there are sufficient funds in the line item. If the advance you receive is more than the actual expense incurred, the excess must be returned to the Revenue Department within three (3) business days and at the time the expense report is submitted. If actual expenses exceed the amount of the advance, the County will reimburse the difference.

Section 2 – Meals

Meal reimbursements, either advanced or expensed, are calculated on a per quarter day basis. Travel to most locations allows up to \$52.00 per day, which is broken down to \$13.00 per quarter of the day. Visits to certain high cost destinations are reimbursed at \$65.00 per day, or \$16.25 per quarter day. The schedule of the high cost destinations and the workings of the quarter day breakdowns can be seen in Travel Policy #29 as revised 1/6/06 (attached). Tips and gratuities are included in the meal allowance. These rates are set by the IRS and may be subject to change. Requests for meal reimbursements are included on a travel expense report that has been authorized by the Department head. Bargaining employee's reimbursement may be different as stipulated in a current labor contract. In the event that meals may be prepaid through registration fees, they should be deducted from that particular quarter day reimbursement. (See Policy #29 for more details). All registration materials must be attached to the travel expense report or the report will be returned.

Section 3 – Mileage

Mileage can be advanced but only if the employee is a member of a bargaining unit. Non-bargaining employees can expense it after the fact, like any other travel related cost. Mileage is payment at the IRS published rate which is subject to change. The current rate as of 1/1/08 is 50.5 cents per mile. Mileage cannot be claimed when using a rented vehicle. The traveler may claim the cost of the rental and fuel cost incurred when operating the rental on County business. This is not the same as mileage for a personal vehicle. Documenting reimbursable mileage must include: the address of the point of departure and the destination, the beginning and ending odometer readings, the actual mileage traveled, the date and reason for travel, and the signature of the Department head or elected official authorizing the travel. Distances must be accurate as they are spot checked by the Finance Department.

Section 4 – Air Travel

All air travel authorizations/itineraries must be approved in advance by the Director of Finance. This can be done by submitting a completed air travel request form. Air travel should only be booked through Miller Travel at #(814) 833-8888, or AAA Travel at #(814) 866-0246. Airline tickets must be purchased only with the Finance Department's credit card. This transaction does not need to appear on the expense report.

Section 5 – Receipts

All receipts should be submitted with the appropriate form when processing expense reimbursement documentation. Unspecified expenses like parking and tolls will be reimbursed only if original receipts are attached. Brochures, itineraries, hotel bills and receipts should be attached to expense reports at the time they are submitted. Meals and mileage are the only two types of expense that do not require accompanying receipts.

Section 6 – Do's and Don'ts

DON'TS:

1. Don't wait longer than three (3) business days to process your expense reports and payments.
2. Don't try to mix business travel with personal travel. County paid travel is intended strictly for County business. Intermingling itineraries can lead to difficulties in documenting expenses and could result in an expense that is not reimbursed.
3. Don't submit incomplete expense travel reports. Include all receipts and necessary documentation. It is better to give too much information than not enough.
4. Don't expense meals that have been covered by a registration fee, included with a room or some other circumstance that would cause the County to pay for the same meal twice.
5. Don't request a mileage advance for in-County travel.

DO'S:

1. Do consider renting a car or van (if a group is involved) if traveling to a function that is longer than a two (2) hour drive, one way.
2. Any employee that receives a reimbursement for travel in their name from any State or Federal agency should endorse the check and submit the full reimbursement to the County's Revenue Department.
3. Do use public transportation whenever possible. If local travel is required after you arrive at your destination, utilize the safest, most cost efficient means available. Taxi cabs are allowable but receipts are required.
4. Do inform contractors that receive mileage reimbursement that they must document their odometer readings and to and from street addresses, just like everyone else.
5. Do include a completed copy of registration/enrollment forms and information regarding the details of the event being attended.
6. Do provide the cost total of all expenses incurred on the submitted documentation.

Section 7 – County of Erie Finance Department Policy & Procedure for Settlement of Expensed Items Less than One Dollar – effective 1/1/08

Purpose of Policy: To save the County the costs of processing expensed items valued at less than one dollar. The expense associated with the processing of these items is greater than the economic benefit derived from it.

Policy Statement: Upon completion of an expense report and the determination that the settlement amount is less than one dollar, all items that would normally be submitted on the expense reimbursement form for either a payment to the County or a remittance from the County will no longer be required. This new procedure is to be used only if the amount of the payment or remittance is less than one dollar. Items greater than one dollar are required to be processed in the normal manner.

Procedure: Travelers will continue to submit Travel Expense Reports when monies are due to the Traveler or monies to be returned to the County are less than one dollar. No further action will be necessary. No reimbursements to the County or the Traveler will be processed. No check to the traveler will be issued. In the case of funds returned to the County, no payment will be due. Travel Expense Reports will be treated as paid in full and closed out in the normal fashion.

ADDENDUM 1 TO THE ERIE COUNTY TRAVEL POLICY

Do's:

In order to ensure that the County is realizing the maximum benefits of funds used to cover travel expenses, we are requesting that whenever possible, travelers attending the same event consider sharing accommodations with a fellow County employee.

Understandably, there are many reasons that this may not be a comfortable arrangement for everyone. However, if there are no obvious impediments (i.e. gender, medical issues, etc.), please talk it over with your co-workers. It is a minor inconvenience that would allow a significant amount of resources to be redirected to critical public services.

ADDENDUM 2 TO THE ERIE COUNTY TRAVEL POLICY

Do's:

All reimbursed travel that is not considered a normal part of a job function (such as conferences, conventions, etc.) and does not include a cash advance, must be approved by the Director of Finance's office prior to the expense being incurred. The attached form should be completed and submitted as far in advance as possible of the anticipated travel. Please include the account number to be charged in the space provided. The form will be returned after it is reviewed and initialed (approved). Please attach a copy to the Expense Reimbursement form when it is submitted for processing. Following these steps should insure that your reimbursement is processed quickly.

ADDENDUM 3 TO THE ERIE COUNTY TRAVEL POLICY

Day Trip Meal Expense Policy:

County business day trips that include out of County travel are eligible for a meal subsidy that uses the County's existing Quarter system. The only difference is that these day trip subsidies are subject to tax withholding. All other travel involving stays overnight or longer will be handled in the same manner as they have been (non-taxable). Please call the Finance Department at #451-6314 if you have any questions regarding this policy.