

# Ontario School District Travel Procedures

## General

**Purpose of Procedure.** The purpose of this procedure is to provide guidelines to district employees for payment of travel expenses.

**Applicability.** This policy applies to classified, certified, administrative staff, and elected officials of the district.

**Exceptions.** Exceptions to this procedure must be made in advance by the superintendent.

## Accountable Plan

**Definition.** These procedures have been developed with the Internal Revenue Service (IRS) Regulations as their framework. The travel payment methodology used throughout this procedure is defined as an accountable plan. By IRS definition, an accountable plan assumes the following IRS criteria have been met:

- All expenses were incurred while on official district business
- Expenses must be adequately accounted for in a reasonable timeframe
- All excess payments or advances must be returned in a reasonable timeframe

Per diem is the primary basis for payment of travel related meals. Per diem for certified staff is defined by collective bargaining agreement (CBA). The board's established per diem for classified staff is \$45. Per diem for administrators and elected officials is based on the most recent per diem rates published in IRS Pub. 1542.

## Meals

**Meal Per Diem.** The meal allowance is a fixed amount of reimbursement for a meal. It is not a reimbursement for the actual costs incurred. Receipts are not required for meals except as noted below. Administrators may submit an itemized receipt for meal reimbursement in lieu of receiving a meal allowance. The following will cause an adjustment to the daily allowable per diems:

Note: When meals are provided to personnel attending an official district business meeting and the cost of the meal is included in the fee, per diem shall be reduced for that particular meal. To assist in making the determination, a copy of meeting agendas should be submitted with Travel Expense Reimbursement Requests.

For purposes of calculating adjustments to meal per diem as a result of meals provided at conferences, the following amounts shall be used:

<u>Meal</u>	<u>Certified* and Classified</u>	<u>Administrators and Elected Officials</u>
Breakfast	12.50	20% of IRS Rate
Lunch	12.50	30% of IRS Rate
Dinner	20.00	50% of IRS Rate

\*Based on 2014-17 CBA. Amount will adjust per contract.

## Application of Meal Per Diem Rates

**Partial Day Meal Per Diem.** Meal per diems for the initial day of travel and the final day of travel will be based on the following schedule based on departure and arrival times:

	Breakfast	Lunch	Dinner
Initial Day Travel	<i>Departure</i> prior to 6:00 a.m.	<i>Departure</i> prior to 11:00 a.m.	<i>Departure</i> prior to 7:00 p.m.
Final Day of Travel	<i>Return</i> after 6:00 a.m.	<i>Return</i> after 2:00 p.m.	<i>Return</i> after 7:00 p.m.

**Departure** is the time an employee begins their travel. Departure can be from either the employee's workstation or home, whichever is later.

**Return** is the time an employee returns to their home or workstation at the completion of their travel, whichever is earlier.

\*Please note: Transportation staff have different guidelines and should refer to their supervisor.

**Multiple Locations.** A single per diem rate is used for the entire day. If you travel to more than one location in one day, the per diem rates for each day are the rates for the location in which the traveler will spend the night. However, on the final day of travel, the per diem rates are the rates for the location in which the traveler stayed on the night prior to returning to their official workstation and/or home.

**Meals for travel not including an overnight stay.** IRS regulations indicate that employee meals (whether paid on a per diem or actual basis) are not a tax-free fringe if the travel does not include an overnight stay. Effective July 1, 2009, the district intends to follow IRS guidelines regarding the taxability of this benefit. Meals not including an overnight stay shall be submitted on a separate reimbursement request. The reimbursement will be processed on the same schedule as other employee reimbursement requests and applicable federal and state taxes will be withheld from the employee's next pay period.

## Lodging

**Lodging Expense.** For certified staff, lodging expenses are paid at actual costs. Persons who travel at district expense will exercise the same economy as a prudent person traveling on personal business. Reasonable lodging expenses for other staff are paid based on actual costs. The Superintendent has the authority to approve lodging reimbursements higher than per diems. This approval is to be obtained in advance and documented in writing for audit purposes. For persons not wanting to share a two bed motel room, the staff member will be responsible for the amounts above what the charges would have been for a double room.

Lodging can be paid one of the following ways:

- Charged to an administrator's district visa card. The administrator is responsible for submitting a receipt to accounts payable.
- Paid by check based on a written estimate from lodging establishment. Reimbursement received by accounts payable by noon on Wednesday will be processed on Thursday. The employee is responsible for reconciling any differences between the estimate and actual by either paying the difference and submitting a request for reimbursement or returning excess funds. Receipts should be submitted to accounts payable upon return.
- Paid by employee and reimbursed. An original receipt is required for reimbursement.

## Transportation

**Private Vehicle Mileage.** Total allowable reimbursement of private vehicle mileage shall be paid from the employee's official workstation or the employee's residence to the other work location and return, whichever is less.

Private vehicle mileage will be reimbursed at the applicable IRS mileage rate for business miles.

Employees are required to carpool when possible. When the option to carpool is available and employees choose to take individual cars, the finance department will determine how the vehicle mileage amount will be split between the employees.

Mileage should be calculated using the most direct route using

- (a) the Department of Transportation's official mileage table  
<http://www.oregon.gov/ODOT/TD/TDATA/otms/docs/MileageChart.pdf>, or
- (b) mapping software such as google.com or yahoo.com, or
- (c) odometer readings.

**Rental Vehicles.** Vehicle rental fees are reimbursable. Drivers must have a valid current driver's license for the class of vehicle driven. District personnel will normally rent compact or compact-size economy vehicles. Rental cars should be fueled and returned to the rental car company with a full tank of gas to avoid the fuel surcharge. Rental cars are covered by the district's insurance policy and all insurance coverage offered by the rental car company should be declined.

**Airline Tickets.** All personnel shall fly coach class regardless of funding source. Tickets should be purchased at least one month in advance in order to reduce costs.

**Private Mileage or Airline Tickets.** Personnel may utilize private mileage instead of airline tickets, but a Mileage / Airline Ticket Comparison Form must be included in the employee expense reimbursement request. This form compares the costs associated with both options and the district will reimburse at the lowest cost. No additional meals will be paid outside of the shortest method of travel.

## Receipt Requirements

**Meals and Lodging.** Receipts for lodging and taxes are required. Receipts for meals are not required unless the reimbursement is for actual expenses rather than per diem. If reimbursement for actual expenses is requested, the receipt must be the itemized receipt that indicates what was ordered.

**Other Authorized Travel Expenses.** Receipts for all other authorized travel expenses are required. Credit card receipt forms are valid for requesting payment with complete details of the purchase (excluding meal purchases explained above). Credit card statements are not valid receipts. When a receipt is unavailable or lost, a written statement is required, signed by the employee.

## Overpayments

When any employee receives a payment for travel expense that exceeds the amount authorized, the employee will make arrangements for a prompt repayment to the district. Repayment will be deducted from subsequent reimbursement requests if prompt repayment is not received.

## Travel Awards

Any travel award earned during official district business becomes the property of the district and must be used only to reduce the cost of future district travel. "Travel award" means any object of value awarded by a business providing commercial transportation or lodging which can be used to reduce travel costs. Travel awards include, but are not limited to, airline frequent flyer miles and hotel or car rental customer award bonuses, points, free rental days or hotel stays. Travel awards also include airline flight segment certificates or dollar bonuses that are offered to a traveler who is voluntarily or involuntarily bumped from an oversold flight. Similar inconvenienced customer awards offered by hotel or car rental agencies also become the property of the district.

District employees choosing to use a personal credit card to pay for official district travel expenses must adhere to the Oregon Government Standards and Practices Commission's Advisory Opinion 01A-1006. That opinion states that using benefits earned from the use of a personal credit card that offers incentives such as cash rebates, frequent flyer miles or other benefits

based upon the dollar amount of purchases made, violates ORS 244-040 (1)(a) which prevents public officials from using their position or office to obtain personal financial gain.

### Travel Expense Reimbursement Request

**Expense Sheet Required.** The Ontario School District Travel Reimbursement Request must be completed and submitted in a timely manner. Based on IRS guidance, the district has defined timely manner as the shorter of 60 days following the date the expense or the end of the fiscal year.

## Instructions

Receipts for all lodging expenses claimed and for miscellaneous expenses must be attached to the original copy of the reimbursement request. Expenses will not be reimbursed without receipts.

Approval and justification for reimbursements over the applicable per diems must be attached. Approval from the superintendent must be received in advance to exceed the lodging per diem.

The original travel expense detail sheet should be submitted for payment. Employees should retain a copy for their records.

Requests for payment received before noon (12:00 pm) on Wednesday, will be paid on Thursday. Requests received after noon on Wednesday will be paid the following Thursday.

1. **Name of Employee:** Enter the name of the employee claiming reimbursement.
2. **Building:** Enter the employee's primary work location.
3. **Period:** Enter the month and the year during which the expenses were incurred.
4. **Position:** Enter the employee's position.
5. **Budget Account Number:** Enter the budget account number that expenses will be charged to. If items on this report should be charged to multiple budget account numbers, please indicate here and list the account numbers and amount to be charged to each account number on the back.
6. **Regular Work Schedule:** Check the standard 8:00 am to 5:00 pm work schedule or provide the actual start and stop times.
7. **Overnight Stay:** Indicate if the travel on this report necessitated an overnight stay.
8. **Date:** Make a separate line entry of each day of travel.
9. **Time of Departure:** Enter the time of departure. Round to the nearest hour. When expenses are being claimed, time of departure is required.
10. **Time of Arrival:** Enter the time of arrival. Round to the nearest hour. When expenses are being claimed, time of arrival is required.
11. **Destination:** Show the location where the expense was incurred. If they incurred in transit, enter "En route to (name of destination)."
12. **Per Diem:** Enter the applicable daily meal per diem.
13. **Total Meals:** Enter the total of the amounts shown under item 12 for each day.
14. **Column Totals:** Enter the total of each column on the "Totals" line.

15. **Date:** Show the month and day(s) in which the miscellaneous expense(s) was/were incurred.
16. **Miscellaneous and Lodging Expenses:** Fares, private car mileage, lodging and room tax and other expenses. Identify the exact expense claim. Sample entries:
- Private car mileage – Ontario to Boise and return
  - Shuttle – Airport to hotel – Portland
  - Airport parking – Boise
- Line 16 should also be used to request reimbursement for non-travel related expenses. A detailed receipt is required.
17. Indicate if the miscellaneous and lodging expenses are training related.
18. **Rate Per Mile:** Enter the rate per mile for private vehicles. The District reimburses at the IRS business mileage rate which changes each calendar year.
19. **Private Vehicle Miles:** Enter the number of miles traveled in personal vehicles on official business.
20. **Amount:** Enter the amount for each item of expense.
21. **Section Total:** Show the total of column 20
22. **Reason for Travel:** Be specific in stating reason for travel and subsequent expenses incurred.
23. **Grand Total Amount:** Add expenses from line 14 (Meals) and line 21 (Miscellaneous and Lodging).
24. **Travel Advance Amount:** Enter the amount of travel advance received for the trip. Enter (0) if no advance was requested.
25. **Amount Due Employee:** Enter total amount owed to employee.
26. **Received or Conducted Training:** If this travel was related to training received or conducted, check the appropriate box.
27. **Signature of Employee:** The travel expense must be signed by the employee. (Note the certification that is made upon signing the form.)
28. **Title:** Enter the title of the employee claiming reimbursement
29. **Approved by:** Each travel expense must be approved by an administrator or supervisor. (Note the certification that is made upon signing the form).
30. **Title:** Enter the title of the person actually approving the expenses claimed.