

JO DAVIESS COUNTY, ILLINOIS
TRAVEL & BUSINESS EXPENSE POLICY

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I. INTRODUCTION

A. Purpose

The purpose of the **Jo Daviess County Travel Expense Policy** (the Policy) is to establish guidelines to ensure that all travel and business expenses are necessary, reasonable, and consistent with the objectives of Jo Daviess County (the County), and applicable law. The Policy establishes rules and procedures for **travel expenses** (such as transportation, lodging, and meals). All County Officials including members of the Jo Daviess County Board and members of the Jo Daviess County Board of Health, employees including employees of the Jo Daviess County Health Department while traveling on County business shall understand and follow the compliance requirements established.

All Elected Officials, Department Heads, County employees, and non-employees (independent contractors, consultants, etc.) who incur travel expenses must remember that they have a **fiduciary responsibility to the taxpayers** and need to expend funds in a responsible manner. Travel expenses must be necessary, reasonable, and fully supported by documentation. Care should be exercised to **avoid impropriety** or the appearance of impropriety, including the public perception that travel expenses have been expended for personal reasons. Public funds may never be used for personal gain.

B. Applicability

The Policy applies to all County Officials including members of the Jo Daviess County Board and members of the Jo Daviess County Board of Health, employees including employees of the Jo Daviess County Health Department, non-employees, volunteers, or other individuals who incur travel expenses while engaging in official County business, except as noted in the following paragraph.

Elected Officials are encouraged to adopt the Policy for consistency and to simplify the reimbursement of travel expenses. County employees that work in a department headed by an Elected Official and/or Boards who have adopted and disseminated different guidelines and procedures for travel expenses shall consult the applicable policies and procedures of their own department in addition to this document. Expenses that are regulated by the IRS or other laws must be adhered to and will be enforced by the County Administrator's Office. Copies (or any version updates) of such different policies must be provided to the County Administrator's Office to assist with processing of Policy expenses.

The term "employee" is used throughout the Policy and, unless otherwise noted, refers to all County Officials, employees, non-employees, volunteers, or other individuals who incur travel expenses while engaging in official County business.

For **non-employees** who operate under a contractual agreement, any travel expenses paid under any such agreement should also conform to the Policy.

C. Overview

The County will reimburse employees for **necessary** and **reasonable** travel expenses incurred while conducting official County business or while attending conferences, seminars, or training benefiting the employee and their work for the County. Elected Officials and Department Heads are responsible for authorizing travel expenses and verifying that expenses incurred are necessary, reasonable, and conform to the Policy. Additionally, Elected Officials and Department Heads are responsible for confirming that budgetary funding is available to support the expenses and ensuring that their employees have read and are aware of the policies applicable to them.

The **Internal Revenue Service (IRS)** has specific rules for the payment/reimbursement of travel expenses, as well as other laws. The Policy is designed to comply with all legal and regulatory requirements of the IRS and other federal and state laws regarding travel expenses, including the consideration of taxability to employees and documentation standards. Consequently, updates will be made to the Policy as required by, federal or state law or Jo Daviess County.

Sales Tax Exemption

The County is **exempt from paying sales tax** on the purchase of certain goods. The employee is responsible to notify the merchant, when applicable, that the purchase is tax exempt and to ensure that such taxes are not added to the prices of items purchased. Therefore, the County will **only reimburse employees for sales tax paid** on the purchase of eligible travel expenses per the Jo Daviess County Purchasing Policy (i.e. food and lodging). Employees are responsible for using the County's sales tax exemption when initially paying for travel expenses with personal funds, personal credit cards, or County purchasing cards.

D. Administration

Elected Officials and Department Heads are responsible for: 1) the implementation, administration, and oversight of the Policy within their departments, 2) employee compliance with the Policy, 3) approval of all travel, 4) approval of travel advances, 5) approval of reimbursement requests, and 6) management of travel expenses within budgetary constraints. Before making any travel commitments, an employee must be aware of Jo Daviess County's travel policies.

The County Administrator has the authority to administer, interpret, and apply the terms of the Policy for all travel advances and reimbursement requests related to travel expenses submitted through the Accounts Payable process. Elected Officials/Department Heads should be prepared to supply a justification for any items that the County Administrator does not consider as "necessary or reasonable" as the funding is coming from taxpayer dollars and are encouraged to contact the County Administrator's Office to obtain approval before expenses are incurred, if there is any uncertainty about the eligibility of certain travel expenses. On a monthly basis, the County Administrator will issue a report to the County Board that lists any officer or employee that exceeded the maximums allowed for travel, meals and lodging in this policy, as well as a separate list of all County Board member's travel, meals and lodging expenses associated with conducting county business. Both lists will appear under

the Finance, Tax & Budgets Committee section on the County Board agenda for approval.

If any travel expenses are deemed to be **ineligible** for reimbursement by the County Administrator, the individual seeking reimbursement **may appeal** to the Finance, Tax & Budgets Committee.

Original receipts are required to support all reimbursement requests for travel expenses, unless otherwise noted in the Policy.

Please contact the County Administrator's Office for guidance on any issues related to travel expenses.

The Policy is posted on the County's ftp site in the Forms/Manuals/Policies section.

This policy supersedes and rescinds all previous travel expense policies and procedures and shall remain in effect until subsequently modified or rescinded.

II. **TRAVEL EXPENSE POLICY**

A. Authorization for Travel

As noted in the previous section, Elected Officials and Department Heads are responsible for approving and overseeing all travel by employees in their departments.

B. Overnight Travel vs Daytime Travel

All approved travel by an employee falls into one of the following two categories: **Overnight Travel** or **Daytime Travel**. This distinction is critical, **as the category of travel will determine the types of travel expenses that are eligible for reimbursement under the Policy**. Before making travel arrangements, **the Elected Officials/Department Heads should identify and notify the employee of the category of travel for each trip**, so that they are aware of which reimbursable travel expenses the employee will be eligible.

Following are the definitions for the two categories of travel:

Overnight Travel

Travel is considered to be **overnight travel** if it meets **all** of the following criteria:

- The assignment has a **legitimate business purpose**.
- The assignment is **temporary** (generally, lasting one year or less).
- The assignment is located **outside the general vicinity of the employee's place of work assignment**. The County considers travel to meet this criterion if the business destination is

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outside of the County and greater than 75 miles away from the employee's principal place of business. This must also be approved in advance by the Elected Official/Department Director via an email attachment to any reimbursement requests.

- The assignment is substantially longer than an ordinary day's work and **requires an overnight stay or substantial sleep or rest.**

As stated in the above criteria, an employee must travel "away from home" for the travel to qualify as overnight travel. The statutory phrase "away from home" has been interpreted by the U.S. Supreme court to require an employee to travel overnight or long enough to require substantial sleep or rest. Merely working overtime or at a great distance from the employee's residence does not qualify as overnight travel, if the employee returns home without spending the night or stopping for substantial sleep or rest.

The following examples are provided to help distinguish when travel qualifies as overnight travel.

Example 1: An employee is required to travel from Galena to Peoria for an afternoon business-related meeting. She leaves work at 11:45 a.m. on Monday, with plans to return home the same day. However, she is unable to complete her work by late Monday, so she spends the night in Peoria. After completing the work early on Tuesday morning, the employee returns to Galena by 10:30 a.m. Even though the Employee had not planned to spend the night and is gone for less than 24 hours, she has met the "away from home" rule because she spent the night away from her home on unavoidable business. **This trip qualifies as overnight travel.**

Example 2: An employee is required to travel from home in Galena to Bloomington for a business-related meeting. The employee leaves home at 6:30 a.m. and returns that night at 10:00 p.m. On the trip home, the employee stops for dinner and rests in the car for two hours. Even though the employee has been away from home for substantially longer than his/her normal work day, the employee is not considered to be in overnight travel status. Courts have ruled that stopping for a meal or a rest in a car does not meet the substantial sleep or rest rule. **This trip does not qualify as overnight travel.**

Example 3: Due to a specialized equipment breakdown in the afternoon and the inability to find an available shipper, an employee is asked to deliver the equipment to the manufacturer in St. Louis, MO. After not being able to leave Galena until 6:00 p.m. and arriving in St. Louis at 11:30 p.m., the employee had been given permission to spend the night if it was too late. The employee needed to get back to work by the next day due to emergency procedures with the equipment breakdown, so he rented a room and took a 4 hour nap before completing the return trip. Since the employee rented a room in order to sleep, he is considered to have met the "sleep and rest" rule. **This trip qualifies as overnight travel.**

For travel that meets the definition of Overnight Travel (and are made in accordance with IRS requirements) employees are eligible to be reimbursed for the following travel expenses:

- Transportation costs to travel to and from the business destination
- Transportation costs while at the business destination
- Lodging
- Meals (See Section E for meal reimbursement details)

The following sections provide the specific details on travel costs that are eligible for reimbursement.

Daytime Travel

Daytime travel represents transportation between an employee's residence or principal place of business to a **temporary work assignment**, without an overnight stay. Daytime travel may include travel within the County, outside the County, or outside the State, as long as the travel does not require an overnight stay or substantial sleep or rest, as defined in the previous section.

Temporary work assignment- An assignment that is away from the employee's principal place of work and is expected to last (and actually does last) one year or less. Temporary work assignments include offsite meetings, conferences, seminars, etc., County facilities that are **not** the employee's principal place of work, and other locations where an employee conducts official County business.

It is important to **distinguish daytime travel from commuting**. Commuting refers to travel between an employee's **personal residence** and **principal place of work**. **Commuting expenses are not reimbursable** under the Policy. See the Personal Vehicle Usage section for examples of daytime travel vs commuting.

For travel that meets the definition of daytime travel, employees are eligible to be reimbursed for transportation costs only. Lodging and meals are not eligible for reimbursement. However, meals may be eligible for reimbursement with advance approval by the Elected Official/Department Head. See the following section for specific details on transportation costs that are eligible for reimbursement.

C. Transportation Expenses

For both overnight travel and daytime travel, employees should **determine the most economical method of travel** with the **primary factors being cost and travel time**. Elected Officials and Department Heads should approve all employee transportation plans.

The following sections present the most common means of transportation and the related policies.

Commercial Air Travel

In most cases, commercial air travel should **only** be used **for overnight travel that is out of state**.

Employees should fly coach or equivalent class at the lowest available commercial airfare. Employees who wish to fly in a class higher than coach are personally responsible for the difference in cost. For reimbursement, there must be adequate documentation for the departure/return dates, itinerary, nature of the County-related function, and all receipts attached.

Air travel reservations should be booked in advance to avoid last minute pricing.

Various airlines charge different fees for a wide range of items and services. These fees can vary greatly for the different airlines, but some common examples include fees for: overweight luggage, preferred

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seating, priority boarding, extra legroom seating, ticket changing, drinks and snacks, headsets and other entertainment. **The County will not pay for any of the above charges.** The employee must pay for these at their own expense.

The only airline fees that the County will reimburse are for checked bags (limit of 1) and carry-on bags (limit of 1). However, special circumstances may necessitate additional bags, ticket changing, or other fees. These situations should be justified and approved on a case-by-case basis in advance by the Elected Official or Department Head. In no cases will the County reimburse fees for drinks and snacks or headsets and other entertainment.

Employees should not cash in a full fare ticket in exchange for a reduced rate ticket or less expensive ticket. Also, employees should not volunteer to take a later flight in exchange for a financial benefit. Under no circumstances should this situation affect the return to work time for the employee. If either of these situations does occur, employees must return any financial benefit to the County.

Transportation to/from Airports

Employees should determine the most economical method of transportation to and from airports. If available, employees should utilize complimentary or discount-priced hotel shuttles. Otherwise, employees may use public transportation, shuttle bus, taxi or other vehicle service, or personal vehicle – whichever proves to be the most economical.

If an employee drives a personal vehicle and parks at the airport, parking will only be reimbursed at the **long term economy rate**. The cost of parking at the airport should be considered when determining if a personal vehicle is the most economical method of transportation to and from the airport.

If a taxi or other vehicle service is used, driver gratuity should not exceed up to the 20% established maximum of the bill.

Bus or Rail Transportation

Bus or rail transportation is most commonly used for daytime travel. However, bus or rail transportation may be used for overnight travel if it is determined to be the most economical method of transportation or if special circumstances require such methods of transportation. In cases with special circumstances, approval should be granted on a case-by-case basis in advance by the Elected Official or Department Head. Detailed receipts with the justification for economical use must be submitted for reimbursement.

Taxis & Other Vehicle Services

As listed earlier, taxis or other vehicle services may be used for transportation to and from the airport, when it is determined to be the most economical method. Stretch limousines **should not** be used, unless for a large group traveling together and it represents the most economical method. Receipts must be obtained to submit for reimbursement.

Taxis may also be used while at the business destination when necessary. However, public transportation and shuttle service should be used before taxis, when available and practical.

Rental Vehicles

Rental cars should be used only in connection with overnight travel and **only if other transportation is not economical or practical**. Rental car usage should be approved on a case-by-case basis in advance by the

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Board of Health Approved 03.01.17

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Elected Official or Department Head. Receipts, advance approval and the justification must be obtained to submit for reimbursement.

In general, the County will only reimburse the cost of a compact or mid-sized car. In cases where two or more employees are sharing a rental car, a mid-sized vehicle size should be obtained. Any upgrades or enhancements are personal expenditures and will not be paid for by the County. However, in the case of a **free** upgrade offered by the rental agency due to unavailability of the previously reserved vehicle, proof of the original compact or mid-sized vehicle reservation must be submitted along with the invoice for the upgrade.

If an employee **combines personal vacation time** before and/or after approved overnight travel for County business and the employee uses a rental car during both the County business portion and personal vacation portion of the trip, the County will **only reimburse** for the pro rata share of rental car expenses that relate to **the County business portion of the trip**.

Employees should **not accept insurance options for collision and liability coverage** offered by rental car companies as it is included in the County's insurance coverage policy. Contact County Administrator for guidance or questions prior to the planned travel. Also, the County will **not** reimburse any separate insurance options for personal property coverage.

Rental cars must be returned with a full tank of gas to avoid surcharges on fuel. Cars should also be inspected for any damage before the rental agreement is signed to ensure that any damage is noted clearly on the agreement.

Additional rental car options, such as GPS navigation and satellite radio, **are not reimbursable**.

All reasonable tolls and parking fees will be reimbursed. However, employees are responsible for all parking tickets and traffic fines.

County-Owned Vehicle Usage

Elected Officials, Department Heads and employees should utilize a county-owned vehicle for daytime travel. Please refer to Department policy if one is available. Fuel charges for a county-owned vehicle will be reimbursed when used in travel as long as the Vehicle # or Plate # is written on the receipt.

Personal Vehicle Usage

Personal vehicles are commonly used for **daytime travel**. However, a personal vehicle may be used for **overnight travel** if it is determined to be the most economical method of transportation or if special circumstances require this method of transportation. In cases with special circumstances, approval should be granted on a case-by-case basis in advance by the Elected Official or Department Heads.

When employees use their personal vehicle for approved travel, the County will **reimburse for actual mileage driven**, in accordance with the current County mileage rate, as determined in the Jo Daviess County Board Per Diem/Mileage Allowance Policy. Fuel charges or vehicle breakdowns during the usage of a personal vehicle are not reimbursable items. Mileage reimbursement is the only method for personal

vehicle usage.

Employees must maintain a record of actual mileage driven during approved travel, which can be accomplished by keeping a mileage log. An alternative method can be utilized by printing the route information from an online mapping application, such as Google Maps or MapQuest.

Mileage from an employee's personal residence to their principal place of work is considered to be **commuting** and is **not reimbursable under the Policy**. In the event of an emergency service call, if work related, to be performed outside of normal business hours, mileage will be reimbursable to the employee.

County Board - Mileage reimbursement for members of the Jo Daviess County Board will be reimbursed per the Jo Daviess County Board Per Diem/Mileage Allowance Policy. The "place of work assignment," in regard to a County Board member for purposes of travel, shall be the legal residence of the County Board member.

Employees using their personal vehicle on approved travel are responsible for having adequate and current auto insurance, in accordance with the County's vehicle use policy, as well as being in compliance with all other requirements for defensive driving classes.

All reasonable tolls and parking fees will be reimbursed as actually incurred. However, employees are responsible for all parking tickets, traffic fines, and any liability from accidents.

The following examples are designed to help clarify when mileage is eligible for reimbursement:

Example 1: An employee drives his personal vehicle from his home in Elizabeth to the Jo Daviess County Courthouse, which is his primary place of work. **This is considered commuting and the mileage is not eligible for reimbursement.**

Example 2: The same employee in example 1 is at work at the Jo Daviess County Courthouse when his supervisor directs the employee to drive his personal vehicle to the Jo Daviess County Highway Department for a meeting. After the meeting, the employee drives back to the Jo Daviess County Courthouse to work for the rest of the day. Since Jo Daviess County Highway Department is not the employee's primary place of work, the meeting is considered a temporary work assignment and **the mileage from the Jo Daviess County Courthouse to the Jo Daviess County Highway Department and back is considered daytime travel and is eligible for reimbursement. The mileage from the employee's home to the Jo Daviess County Courthouse in the morning and from the Jo Daviess County Courthouse to home at the end of the day is considered commuting and is not eligible for reimbursement.**

Example 3: The same situation occurs as in example 2, except the employee drives home after the meeting at the Jo Daviess County Highway Department instead of driving back to the Jo Daviess County Courthouse. In this case, **the mileage from the Jo Daviess County Courthouse to the Jo Daviess County Highway Department and from the Jo Daviess County Highway Department to home is eligible for reimbursement. The mileage from the employee's home to the Jo Daviess County Courthouse in the morning is considered commuting and is not eligible for reimbursement.**

Example 4: The same employee in example 1 drives his personal vehicle from his home in Galena to a full day seminar in Rockford. The employee drives back home the same day. **Since the seminar in Rockford is not the employee's primary place of work, the meeting is considered a temporary work**

assignment and the mileage from the employee's home to the seminar and back is considered daytime travel and is eligible for reimbursement.

Example 5: The same employee in example 1 drives his personal vehicle from his home in Galena to a full day training session in Elizabeth. The employee drives back home the same day. **Even though the distance from the employee's home to the training session in Elizabeth is less than the employee's normal commuting distance, the training session is considered a temporary work assignment and the mileage from the employee's home to the training session and back is considered daytime travel and is eligible for reimbursement.**

Example 6: The same employee in example 1 drives his personal vehicle from his home in Galena to a half day training session in the morning in Elizabeth. After the morning session, the employee drives to the Courthouse in Galena to work for the rest of the afternoon. **The mileage from the employee's home to the training session and from the training session to the Courthouse in Galena is considered daytime travel and is eligible for reimbursement. The mileage from the Courthouse in Galena to home is considered commuting and the mileage is not eligible for reimbursement.**

Employees should contact the County Administrator's Office for clarification on the above examples or for any other questions on determining the eligibility of mileage reimbursement.

Required Documentation – Transportation Expenses

Employees should obtain detailed receipts for all transportation expenses, when available. In cases where receipts are lost or not available, employees must fill out the Lost/Unavailable Receipt Reimbursement Form. See Section H for more information about the reimbursement of travel expenses.

D. Lodging Expenses

Lodging expenses are only reimbursable for pre-approved overnight travel. As such, all expenses outlined in this section are **not reimbursable for daytime travel.**

Employees are responsible for ensuring that reasonable lodging rates are obtained. To accomplish this, employees should:

- Make reservations in advance, whenever practical
- Avoid deluxe hotels
- **Ask for and request** the lowest available rate (i.e. government, corporate, conference discounts). Payment is limited to the single rate for a standard room (unless it is being shared with one or more other employee(s)). Shared rooms should be noted on the Travel Expense Reimbursement Form by providing the names of the employees **OR**,
- Lodging is limited to payment/reimbursement for up to 20% over the GSA CONUS rates for hotels. Maximum lodging rates can be obtained through a search at <http://www.gsa.gov/portal/category/100120>. Special considerations may apply by obtaining advance approval from the applicable elected official or Department Head and by conferring with the County Administrator.

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Employees may stay at the hotel that is holding the conference, seminar, or meeting that is the purpose of the business trip, even if the rates exceed other local hotel options. A conference brochure must be submitted to show the rates that were made available. The higher cost may be justified in order to avoid additional transportation costs, as well as for time savings and safety. Preference may also be given to conference specified hotels offering reduced rates for attendees. Employees are urged to stay at less expensive hotels located in the conference area, but care should be taken to ensure that lodging savings will not be offset by cab fare and are under the amount of the conference hotel. An analysis should be completed **in advance** to determine the most economical and practical lodging option.

Elected Officials and Department Heads should approve all employee lodging plans **in advance**.

Employees will be **reimbursed for actual lodging expenses**, provided the expenses are ordinary and necessary and not lavish and/or extravagant. Detailed hotel receipts must be obtained and presented for a reimbursement to occur. In the case of booking and prepaying through a travel service such as Expedia, the employee must still request a detailed statement of the lodging upon checkout and for submission.

Employees may guarantee hotels for late arrival to their personal credit card. However, employees are responsible for payment if they do not show and do not cancel their reservations in time. If canceling directly with the hotel, note the date and time of the call, the name of the person with whom you spoke with, and the cancellation confirmation numbers.

Hotel Telephones and Communications

Hotel communications (internet, fax, local phone usage) will be reimbursed, **when relating to County business**. Hotel room phones should not be used for long distance calls, due to high fees charged by hotels. Employees are encouraged to use their cell phones or calling cards to make long distance calls. Any other hotel communication charges are subject to review and may not be reimbursed.

Other Lodging-Related Charges

Bellman tips will be reimbursed up to a maximum of \$1 per bag. Charges for valet parking will not be reimbursed, unless necessary for health reasons or in the absence of any other parking options. Resort fees will not be reimbursed, unless they are non-negotiable additions to the rate charged by the hotel.

Incidental charges such as **mini-bar, bar charges, movie rentals, or sundries** are **not reimbursable** and should be noted and deducted from the total bill on the Travel Expense Reimbursement Form.

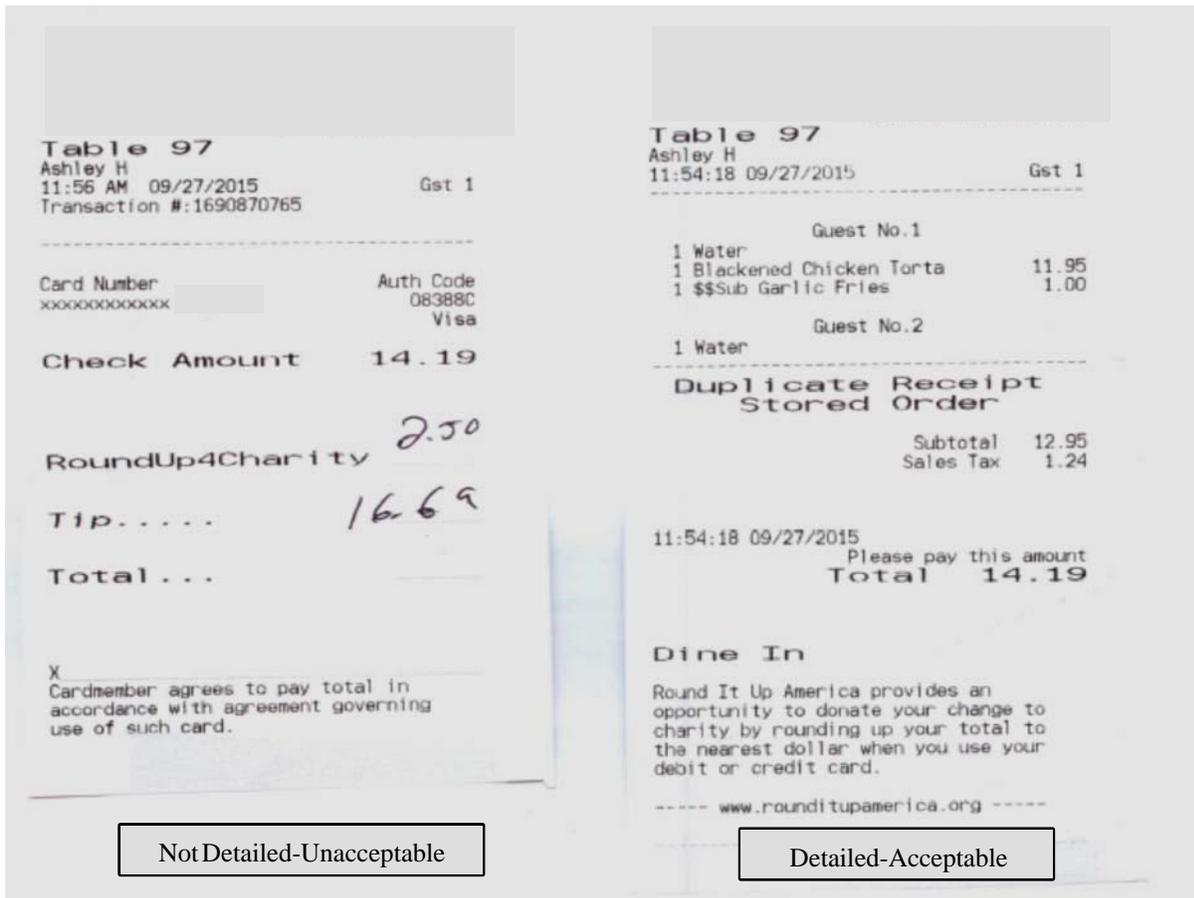
Required Documentation – Lodging Expenses

Employees should obtain detailed receipts for all lodging expenses. The receipts must itemize all expenses, such as room rate, taxes, communication charges, etc. Employees not submitting an itemized hotel statement will have any travel reimbursement delayed until the statement is received by the County Clerk's Office. See Section J for more information about the reimbursement of travel expenses.

E. Meal Expenses

Meals are **only reimbursable** for approved **overnight travel**. Meals are **not reimbursable** for travel that is considered to be **daytime travel**. However, some meals associated with daytime travel may be reimbursable with advance approval by the Elected Official/Department Head.

The County's policy is to **reimburse for actual meal expenses**, on a per diem basis, **up to a maximum amount of \$50 per day**. **Detailed receipts** (see examples of acceptable and unacceptable after this paragraph) must be obtained in order to receive reimbursement.



Actual meal expenses include food, beverage, tax, and tip. Tips will be reimbursed up to a maximum of 20% and are to be included in the maximum per meal amount. Tips are allowable for sit-down meals served by a waiter/waitress and not allowed for places such as fast-food establishments or coffee shops where food is ordered at a window or counter. Employees are responsible for any tips in excess of 20%.

In conformance with IRS requirements and the County's responsibility to the taxpayers, all meals must be **ordinary** and **necessary** and not lavish and/or extravagant. Fiscal prudence and common sense should be used.

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Alcohol will not be reimbursed. If an employee chooses to purchase alcohol with a meal, it must be deducted from the bill, along with the related portion of tax and tip, when the employee submits the meal for reimbursement.

The County will **only** reimburse meals for **employees** on approved overnight travel. **Please note:** No meals will be reimbursed on a day trip, unless it is business-related, and is pre-approved by the Elected Official/Department Head. The County will **not** reimburse meals for **family members and/or other acquaintances**.

Meal Reimbursement Limits

The County's policy is to reimburse for actual meal expenses on a per diem basis, up to a maximum amount of \$50 per day. Individual departments may establish a meal reimbursement policy that is less than the County's maximum policy amount of \$50 per day.

The policy does not mandate how much employees may choose to spend on individual meals, **but specifies the maximum per diem (per day) for which the County will reimburse** under the Policy. Employees are personally responsible for any costs in excess of the \$50 per diem policy limit.

For any travel outside the continental United States, please contact the County Administrator's Office to determine the maximum reimbursement amounts for meals.

of Meals Per Day

Employees on approved overnight travel are generally eligible for meal reimbursements of **three (3) meals per day (breakfast, lunch, and dinner)** while on County business.

If an employee **combines personal vacation time** before and/or after approved overnight travel for County business, **no meals are reimbursable during the personal vacation portion of the trip.**

Meals Provided at Meetings, Conferences, Etc.

In cases where a meal is provided at a meeting, conference, seminar, etc., but an employee chooses to purchase a meal elsewhere, the purchased meal is **not eligible for reimbursement**, unless medical or religious reasons are provided with the reimbursement request. Conference and seminar brochures should be reviewed carefully to determine what meals are provided. It is highly encouraged to participate in the breakfast provided at hotels offering such an amenity.

Required Documentation – Meal Expenses

Employees must obtain detailed receipts for all meals. The receipt should be the original copy and **include the date, time, location, and itemized list of food and beverage purchased.** Credit card receipts that do not show the details, but only the total amount due, are not acceptable. See Section J for more information about the reimbursement of travel expenses.

F. Other Travel Expenses

Telephone and Other Communication Expenses

In addition to the policy for hotel telephone and communication expenses described in the lodging section, employees on overnight or daytime travel may be reimbursed for telephone, FAX, Internet connection, and cellular phone charges, **when relating to County business**. Any such expenses must be itemized on the Travel Expense Reimbursement Form and the business purpose must be listed.

Other Travel Expenses

While the Policy attempts to clearly distinguish eligible and ineligible travel expenses for the most common scenarios, employees may incur other travel expenses that are not explicitly described in the Policy. In such cases, Elected Officials or Department Heads and the County Administrator shall exercise professional judgment to determine whether such other travel expenses are both **necessary** and **reasonable**. If any such other travel expenses are deemed to be both necessary and reasonable by both the Elected Officials or Department Head and the County Administrator, such costs will be reimbursed by the County.

G. Tipping Summary

As listed throughout the travel expense section, the following are the County's reimbursement limits for tips:

Meals:	up to 20% maximum, unless rate is set by the establishment on the bill.
Taxi Driver:	up to 20% maximum
Baggage Handlers:	\$1 per bag maximum

H. Eligible and Ineligible Travel Expense Summary

Eligible Travel Expenses:

- Registration fees – conference, seminar, etc.
- Airfare (for overnight travel only)
- Airline fees for checked bags (limit of 1) and carry-on bags (limit of 1)
- Transportation to/from airport – public transportation, shuttle bus, taxi, other vehicle service, or personal vehicle
- Airport parking (long-term economy rate only)
- Other transportation expenses – bus, rail, taxi, etc.
- Rental car (if other available transportation is not economical or practical)

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- Gasoline for rental cars (must be returned with a full tank of gas)
- Personal vehicle usage – the County will reimburse for actual mileage driven, in accordance with the County mileage rate, as determined in the Jo Daviess County Per Diem/Mileage Allowance Policy
- Tolls and parking fees
- Lodging (for overnight travel only)
- Hotel communications – for business purposes only, such as internet access
- Bellman tips (\$1 per bag maximum)
- Meals – \$50 per day maximum
- Tips – Meals – up to 20% maximum
- Other communication expenses (for business purposes only)
- Hotel Safety Deposit Box (for business purposes only)

Ineligible Travel Expenses:

- The personal portion of any trip.
- Political contributions or attendance at a political event.
- Upgraded airline tickets – such as economy plus, business class, first class, or extra room
- Airline ticket change fees (unless special circumstances approved by Elected Official or Department Head)
- Unjustified car rental or car rental not obtaining pre-approval; and/or upgrade from standard compact/mid-sized vehicle.
- Meal expenses in lieu of conference provided meals, unless there is a justified reason.
- Standard or premier parking at airport (only long-term economy rate is reimbursable)
- Personal travel, accident, or life insurance
- Admission fees for airline clubs
- Magazines or books
- Toiletries
- Rental car for personal activities – The County will only reimburse rental car expenses for the County business portion of the trip
- Refueling fees for rental cars – employees should return rental cars with a full tank of gas to avoid refueling fees
- Gasoline, insurance, repairs, or other personal vehicle expenses – are all reimbursed through mileage rate
- Fines or tickets for parking illegally or moving violations
- “No-show” charges for hotel or rental car, unless a circumstance resulting from a work emergency or medical emergency (both approved by supervisor) warranting the cancellation
- Lodging other than the “standard” room rate or government rate. Upgrades are not reimbursable
- Unjustified/Unapproved internet access at hotels
- Hotel mini-bar charges
- Hotel in-room entertainment
- Hotel exercise room charges
- In-flight telephone charges, cash bar or internet/movies (including headset charges)
- Cleaning, pressing, and laundry (except when on extended travel and approved by Elected Official or Department Director)

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- Entertainment, tours, sporting events, golf outings, etc. (CVB has policy on entertaining business partners)
- Medication or other medical expenses/health supplies, cosmetics
- Child care services
- Pet care services
- Any expenses for family members or other acquaintances when accompanying an official on County-related business.
- Health club, saunas or massages
- Barber, manicurist, or shoe shine
- Alcohol or Tobacco
- Meals and/or tips in excess of policy limits – employees responsible for costs in excess of limits
- Any expenses deemed extravagant, unreasonable, or unnecessary or personal in nature
- Lost/stolen cash or personal property, including luggage and/or briefcases

I. Travel Advances

In most cases, employees initially pay for travel expenses with a County issued purchasing card, personal funds, or personal credit cards. **The County then reimburses employees for all eligible personally paid travel expenses.**

J. Reimbursement for Travel Expenses

Employees must complete the following steps to be reimbursed for eligible travel expenses:

Within twenty-one (21) business days after returning from all over night and daytime travel, **employees must complete the Travel Expense Reimbursement Form and** obtain the signature of the Elected Official or Department Head, for final approval and reimbursement.

The Form is available in the Forms/Manuals/Policies section of the County's ftp site.

The Travel Expense Reimbursement Form (Appendix A-1) must be completed in full and include all of the following information: dates of travel, travel destination and purpose of trip, time of departure and return, itemized list of all travel expenses – transportation, lodging, meal and other travel expenses, listed separately for each day, log of miles driven for personal vehicle usage.

Employees must also submit original receipts as backup for all itemized travel expenses. The receipts should be listed in chronological order and should easily reconcile to the amounts listed on the Travel Expense Reimbursement Form. The receipts must be submitted together with the Travel Expense Reimbursement Form.

For mileage reimbursement for personal vehicle usage, employees must submit either a mileage log of actual mileage driven during approved travel or by printing the route information from an online mapping application, such as Google Maps or MapQuest. The County Administrator's Office will

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update the Travel Expense Reimbursement Form annually with the current County mileage rate during January of each year. Employees should verify that they are using the current form with the correct mileage rate.

If **receipts are lost or not available**, employees must fill out the **Lost/Unavailable Receipt Reimbursement Form (Appendix A-2)** in lieu of submitting an original receipt.

If a **conference, seminar, training**, etc. was attended, a copy of the **event brochure** or other general information about the event **must be attached**.

For **non-employees** who operate under a contractual agreement, **the section of the contract that covers travel must be attached** to the Travel Expense Reimbursement Form.

Appendix A

Travel Expense Forms - Blank

1. Travel Expense Reimbursement Form..... A-1
2. Lost/Unavailable Receipt Form.....A-2

A-2

Jo Daviess County, IL

**A-2
Lost/ Unavailable Receipt Form**

Employee Name:

Date:

Department:

Department Head:

Date of Expenditure:

Amount:

Place/Location/on-Site:

Reason for Expenditure:

Reason for No Receipt:

A separate form is needed for each lost/unavailable receipt.

I, the undersigned, swear that the above expense information is accurate and was incurred due to work related activities.

I, the undersigned swear that the above expenses DO NOT include any alcohol.

Signature

Date