

### SCHOOL DISTRICT TRAVEL AND EXPENSE REIMBURSEMENT

Employees of the Chippewa Hills School District will be reimbursed for reasonable expenses while traveling for school district related purposes. Non-Chippewa Hills School District personnel such as consultants, speakers, or lecturers may be reimbursed if approved by an appropriate administrator or if specified in a contractual agreement.

#### MEALS AND INCIDENTAL EXPENSES

In lieu of reimbursing employees for their meals and incidental expenses, a subsistence allowance will be paid. Meals involving guests of the Chippewa Hills school district, with business purpose listed along with the names of the participants, are allowed at actual cost (including tip up to 20%). Meals for group meetings of Chippewa Hills School District employees (i.e. principals, superintendents, business managers) are reimbursable only with the approval of the appropriate administrator.

#### Subsistence Allowance:

The Per Diem Table is based on the standard Federal Per Diem Rate under Publication 1542 (Rev. February 2003).

A subsistence allowance amount covers meals and incidental expenses incurred while traveling away from home OVERNIGHT. If the event you are attending is over 100 miles (using the Chippewa Hills School District secondary complex as the base) and this event starts the next morning, then you may travel the night before and be given a dinner subsistence. By dividing the day into three meal periods the computation is as follows:

4:00 a.m. – 11:00 a.m.	Breakfast
11:00 a.m. – 4:00 p.m.	Lunch
4:00 p.m. – 12:00 midnight	Dinner

There is a subsistence amount for each period, or fraction thereof, while an individual is in an approved travel status and away from the school district for a minimum of 24 hours.

The following is the different subsistence allowance levels.

Breakfast	\$10.00
Lunch	\$15.00
Dinner	\$25.00
<b>TOTAL</b>	<b>\$50.00</b>

### Registration Fees:

Registration fees for meetings and conferences are reimbursable as per the negotiated union contract. The traveler should use the leave request form system in place for Chippewa Hills School District when registering for a meeting and/or conference.

When claiming registration fees for reimbursement, the traveler must report the number of meals included in the registration fee and any other meals provided to the traveler. When meals are provided, a copy of the conference registration form must be attached to the reimbursement request supporting all reimbursement claims.

### Non-Travel Related Business Meals:

It may be appropriate to include meals or other expenses in the regular conduct of day-to-day business, which furthers the interest of the Chippewa Hills School District and has an express business purpose. Each department director or administrative supervisor authorized to approve such activities should carefully consider the appropriateness of food and other related purchases.

The Chippewa Hills School District considers this type of expenses as non-travel related transportation and general business expense. Departments should cover these expenses by using Chippewa Hills School District purchase orders, advanced checks, Chippewa Hills School District credit card or personal credit card. Personnel may request reimbursement for such expenses, if needed, on a Request for Expense Reimbursement form. They must justify and document an express business purpose with the following criteria:

- The Chippewa Hills School District has more than a general expectation of deriving specific benefit from the meal or incidental expense.
- The employee did engage in business discussions about Chippewa Hills School District matters during the meal or associated expense related activity.
- The principal nature of the expense was the active conduct of the Chippewa Hills school District's affairs. The expense was for personnel and their non-employee business guest(s). Normally, meals involving only personnel, where business is not conducted, are not reimbursable. Business meals may, however, be reimbursed with director/supervisor approval, providing a specific business purpose is documented.

Directors/supervisors approving non-travel related business meals and other expenses are responsible to provide complete original receipts and documentation as described above. Complete documentation includes names of all personnel and non-employees with business relationship to meal. The documentation must be specific and indicate how the meal and other expense furthered the school district's interests and why the expense was a necessary element of the overall business outcome of the activity. **The Business Office will refuse reimbursement and charge back expenditures to participants for undocumented or questionable meal purchases.**

Undocumented reimbursed expenditures are taxable to the participants, and the Chippewa Hills School District will report it as taxable income on the individual's W-2 tax form.

## **TRAVEL – LODGING**

Travelers should use standard accommodations in reasonably priced, commercial-class hotels/motels. Reimbursement is made on the actual base rate plus taxes and approved amenities. The traveler must attach the **original hotel/motel paid receipt** (credit card receipt is not acceptable) to the Request for Expense Reimbursement form.

In cases where a family member accompanies the traveler, the single room rate, if different from the double room rate, must be noted on the bill by the lodging personnel.

In-room movies, mini-bar charges, concierge services and other in-room services are not reimbursable beyond the approved subsistence allowance. Travelers should not charge long distance telephone calls on the hotel bill, if avoidable, since exorbitant hotel surcharges are not reimbursable. Reasonable, business-related telephone calls and **one personal call per day for the purpose of communicating safe arrival and continued well being are allowable.**

Business-related cellular telephone calls and charges are reimbursable when approved by the appropriate director and/or supervisor. Telephone calls when made from an airplane or other unreasonably priced areas are not reimbursable except under extreme emergencies.

## **PERSONAL VACATION WHILE IN TRAVEL STATUS**

A traveler must indicate any personal vacation time and expense on the Request for Expense Reimbursement form when claiming allowable business travel expense where business and personal vacation time are combined within the same trip period. The subsistence allowance and other Chippewa Hills School District financial support for travel-related expenses cease during personal vacation periods. In addition, travel, lodging, or meal expenses for spouses or other dependents are not reimbursable.

Vacation time taken in conjunction with an official business trip should, when applicable be reported as such, upon conclusion of the trip.

## **NON-ALLOWABLE TRAVEL EXPENSES**

Some expenses are the personal responsibility of the employee and are not reimbursable. The following list is not all-inclusive, but to show examples of such non-reimbursable expenses.

- Personal and family expenses
- Gifts and souvenirs
- Valet, laundry and room service charges
- Personal medical and dental expenses
- Personal reading material, recreation, and entertainment
- Travel insurance in excess of that already provided
- Costs incurred by traveler's failure to cancel transportation or hotel reservations

- Commuting between home and work
- Corporate charge card delinquency or late charge assessments (*there may be an exception if the delinquency assessment is not due to the actions of the traveler*)
- Haircuts, newspapers, babysitting, shoe shines, candy, gum etc
- Parking and traffic citation
- Reimbursement or payment for frequent flyer benefits

## **TRAVEL ADVANCES**

**Travel/expense voucher and conference evaluation form must be submitted, with all ORIGINAL supporting receipts attached, within 30 days of the completion of the travel. For travel advances, a Request for Expense Reimbursement form must be submitted within 5 working days. All reimbursement requests are to be approved by the individual's supervisor.**

## **EXCEPTIONS**

Exceptions to the reimbursement policy must be approved in advance by the appropriate administrator. Reimbursement forms must be sent to the appropriate administrator before being sent to the business office.

## SUMMARY

<b>TYPE OF EXPENSE</b>	<b>REIMBURSEMENTS</b>	<b>RECEIPT REQUIRED</b>	<b>ITEMIZATION REQUIRED</b>
<b>Lodging and Meals</b>			
Lodging – room	Actual / Reasonable	Yes	Show daily rate and attach original bill
Meals (inc. tips)	Per diem	Yes	Each occasion
Meals w/guests		Yes	List guests and purposes and Supt. Approval
<b>Transportation</b>			
Personal car	IRS rate	No	Total miles
Air Fare	Actual/Economy	Yes	Each occasion
Taxi, or other public transportation	Actual	Yes	Each occasion
Rental cars	Actual	Yes	Each occasion
<b>Other Expenses</b>			
Parking	Actual	Yes	Each occasion
Telephone	Actual/Business and Daily call home	Yes	Each call and to whom
Road, Bridge tolls	Actual	Yes	Total
Conference Fees	Actual	Yes	Each occasion
Other	Actual/\$100.00 or less	Yes	Each occasion