

Employee Travel and Expense Reimbursement Procedures

Reasonable and necessary mileage and travel expenses (lodging, meals and transportation) and certain miscellaneous expenses shall be approved for reimbursement when an employee incurs such pre-approved expenses while acting within the scope of employment with the High Desert ESD.

Because the ESD provides a wide variety of programs and services throughout the region and other parts of the state, reimbursement for employee travel expense is divided into two classifications: *Regular Business Mileage Expense* and *Professional Development and Business Travel Expense* and are further defined below.

A. Regular Business Mileage Expense

The nature and scope of an employee's daily and regular work may require travel away from the primary place of work or home office. With a supervisor's approval, the employee may use either a district-owned or district-leased automobile (depending on availability) or their own private automobile for regular ESD business travel.

Mileage will be reimbursed at the rate allowed by the IRS at the time the mileage was incurred. The rate is adjusted periodically by the IRS. The reimbursement rate covers all costs of operating a car; additional operating expenses cannot be claimed.

All persons operating their private vehicles on behalf of the ESD must carry personal liability and property damage insurance at least at the minimum legal level in Oregon as defined by ORS 806.010.

Mileage reimbursements are not allowed for commuting miles, which are miles from home to work and work to home.

Submit completed and supervisor approved reimbursement requests monthly to the Business Office. Requests received after the end of the fiscal year (June 30) may be denied.

1. Regular Business Mileage Reimbursement. Requests for mileage reimbursement must be submitted on a current ESD *Regular Business Mileage Reimbursement* form, attached and available on the ESD website.
2. Regular Taxable Business Mileage Reimbursement. Requests for taxable mileage reimbursement must be submitted on a current ESD *Regular Taxable Business Mileage Reimbursement* form, attached and available on the ESD website.

Mileage is reimbursable on a taxable basis for miles driven from an employee's residence to the first work assignment or from the last work assignment to home when that assignment is not the employee's designated home office. Mileage between an employee's residence and the designated home office is never reimbursable. Reimbursable mileage will be computed from the designated home office or from the employee's residence, whichever is shorter, and will be paid as taxable income.

B. Professional Development and Business Travel Expenses

Professional development travel expenses are generally those incurred out of the area and associated with training, workshops, etc. and are not part of an employee's regular work assignment. Regular business travel expenses are those incurred as a regular part of an employee's work assignment and may include mileage, lodging, meals and related expenses.

Travel expenses beyond mileage are infrequent for most employees. However, when it is required it must be approved by the employee's supervisor in advance to be eligible for reimbursement. Pre approval and reimbursement requests must be submitted, with original receipts where required, on a current ESD Professional Development or Regular Business Travel Expense Approval Reimbursement form, attached and available on the ESD website.

Employees shall use the ESD's existing accounts with vendors or shall ask the Business Office to establish, in advance, credit with vendors instead of using their personal funds for payment of expenditures incurred while on ESD-related travel. Employees may be reimbursed for use of personal funds only when necessary and absent of other options. There are no cash advances for travel.

1. Transportation. Transportation options may include a district-owned or district-leased automobile, an employee's private vehicle and/or publicly available transportation (e.g., commercial airline, rental car, bus, subway and taxi).

Procedures for district-owned or district-leased automobiles and privately owned vehicles follow in-district procedures described under Section A of this procedure.

Approval of mode(s) of transportation will be based on several factors including cost, distance and travel time of trip, accessibility of destination(s), number of destinations and purpose of travel.

2. Lodging. Lodging expenses shall be pre-paid in advance when possible. Lodging expenses may be reimbursed with receipts up to \$125 per night exclusive of taxes for in-state travel and up to the per diem rate set by the United States General Services Administration (www.gsa.gov) for the location of the hotel/motel for out of state travel. Nightly rates exceeding the limit for in-state lodging or the GSA per diem rate for out of state lodging must be approved in advance to be eligible to reimbursement. Staff making lodging reservations should request the government rate or lowest possible rate.
3. Conferences. Payment for conferences and training will be made in advance when appropriate supporting documentation is included with the Travel Expense Approval and Reimbursement form.

4. Meals. Meals will be reimbursed on a per diem basis while traveling on conference or overnight for regular business purposes at the following rates:

Breakfast	\$10
Lunch	\$10
Dinner	\$20

For partial day travel (the first and last day), meal per diem will be paid based on the following schedule:

Partial day meal per diem schedule		Breakfast	Lunch	Dinner	TOTAL
Initial Day of Travel	Leave home prior to 7:00 am	\$10	\$10	\$20	\$40
	Leave home between 7:00 am to 12:00 pm	\$0	\$10	\$20	\$30
	Leave home between 12:00 pm and 5:00 pm	\$0	\$0	\$20	\$20
Final Day of Travel	Return home before 12 pm	\$10	\$0	\$0	\$10
	Return home between 12:00 pm and 6:00 pm	\$10	\$10	\$0	\$20
	Return home after 6:00 pm	\$10	\$10	\$20	\$40

Employees are not required to submit receipts when meal per diem is provided. Per diem rates include gratuity.

Per diem is only allowed for meals that are not paid by the ESD elsewhere (e.g., breakfast included in hotel stay, lunch included in conference fee or meeting agenda, etc.).

Meal expenses incurred while travelling out of state may be reimbursed at the district per diem rate noted in #4 above, or with supervisor approval, be reimbursed with receipts up to the per diem rate set by the United States General Services Administration (www.gsa.gov) for the destination location. Meal reimbursements may include the cost of the meal and non-alcoholic beverage and gratuity up to 15%.