

## Douglas County Personnel Rule #18

**TRAVEL REGULATIONS**18.1 Allowable Expenses and Reimbursement Rates.

- 18.1.1 A Douglas County Mileage and Expense Claim form must be completed and required supporting receipts attached to qualify for expense reimbursement under this article.
- 18.1.1.1 Receipts for meals are not required if the employee is claiming the meal per diem. If meal reimbursement of actual cost is requested, receipts are required. A credit/debit card payment slip does not constitute a receipt. A receipt should include the vendor, amount, date and itemized description of the item or items purchased.
- 18.1.1.2 Any other eligible expense claimed by employee must also be substantiated with a receipt. A valid receipt includes the vendor, amount, date and itemized description. Departments will encourage employees to use internal purchasing processes to avoid unnecessary out of pocket expense reimbursements.
- 18.1.2 Any employee of Douglas County authorized to travel by private automobile will be reimbursed at the current rate established by the Internal Revenue Code and IRS regulations for income tax deductions.
- 18.1.3 Reimbursement will be made for actual miles traveled on official business only. For all mileage reimbursements, specific corresponding destinations must be described on the completed Douglas County Mileage and Expense Claim Form. If Management and Finance cannot reconcile mileage reimbursement claims with corresponding destinations, claims will not be processed until adequate clarification is obtained.
- 18.1.4 All bridge, road and ferry tolls and other expenses such as parking and storage fees will be reimbursed at cost and must be itemized on the mileage/expense claim form.
- 18.1.5 Claims for maintenance and repair for private automobiles will not be allowed.
- 18.1.6 Expenses incurred for transportation on common carrier will be reimbursed at actual cost.
- 18.1.7 Pursuant to Rule 18.4.1, all out-of-state travel must be approved in advance by the Board of Commissioners (or other elected officials where appropriate).
- 18.1.8 Reimbursement of personal expenses shall not be authorized for payment. Personal expenses are personal in nature to the employee and not associated with County business. For example, employees will not be reimbursed for parking tickets, commuting mileage, phone calls, internet or any other personal expenses deemed ineligible by the Chief Financial Officer. Commuting mileage is defined as the distance from the employee's residence to primary workstation.
- 18.1.9 Reimbursements made by an employee for any unauthorized purchase will be denied. An employee making an unauthorized purchase, on account or billed directly to County, may be held personally liable for the purchase as set forth in the "Purchasing Policies and Procedures."

18.2 Meals.18.2.1 Meals eligible for reimbursement.

Meals will only be reimbursed when the travel includes an overnight stay away from their tax home. The IRS considers an employee's tax home as the general area of work, not the employee's residence. Supporting documentation, to substantiate overnight stay, is required and must be attached to reimbursement request. Meals not meeting the above criteria are deemed taxable to the employee, in IRS guidelines, and will not be reimbursed.

18.2.2 Meals generally.

18.2.2.1 Generally breakfast on the day of departure and dinner on the day of return are not reimbursable, however, such meals are reimbursable if the employee leaves home in

the morning substantially before their normal breakfast time or returns home substantially after their normal dinner time.

18.2.2.2 Employees cannot pay for meals consumed by others and receive reimbursement, unless on official business. Claims for meals other than provided by per diem must include a receipt with a statement of purpose of the meal and a list of the people at the meal.

18.2.2.3 When a conference fee covers a meal the per diem for that meal cannot be claimed as a reimbursable expense.

18.2.2.4 Any purchase of alcohol shall not be reimbursed.

### 18.2.3 Per Diem Rates.

Subject to the qualifications set forth in Rule 18.2.1 and 18.2.2, meals will be reimbursed based on the current rates published by the U.S. General Services Administration (refer to gsa.gov under the travel section). A standard rate is provided for each state. Some cities within a state may have a higher per diem rate. If a city is not listed, then the standard rate shall apply. These rates change periodically and should be checked prior to departure. Receipts are not required when per diem is claimed, however, employees will be reimbursed only when a meal is actually eaten. Meal claims for per diem rates must be submitted by the employee consuming the meal. Reimbursement for meals greater than the per diem rate may be made if supported by receipts and approved by the department head. Any alcohol purchase shall not be reimbursed. Reference rule 18.1 for allowable expenses, receipt requirements and other information.

### 18.3 Lodging.

18.3.1 Departments are encouraged to utilize internal purchasing processes through Management & Finance to make travel arrangements. If Management & Finance cannot accommodate the department, reasonable reimbursement for lodging will be paid if accompanied by receipt.

18.3.2 Employees are expected to request utility or commercial rate for lodging.

18.3.3 Certain lodging establishments may charge "hospitality fees" or "resort fees" that are beyond the control of the employee. The Department and employee will attempt to avoid these fees. If these types of fees cannot be avoided, they shall be considered reimbursable for eligible County expenses. Optional fees will not be reimbursed or paid.

18.3.4 When an employee is accompanied by a spouse, the employee will be expected to establish the single rate for the accommodation. Only the single rate will be reimbursable.

### 18.4 Travel Advances. An "Advance Expense Request" form must be submitted before an advance is issued (advances will not be issued in any other manner). To lessen the administrative burden in processing advances, they will be issued only when overnight is involved.

18.4.1 All out-of-state travel must be approved in advance by the Board of Commissioners (or other elected officials where appropriate).

18.4.2 The completed form should be turned in to the Department of Management and Finance two weeks prior to leaving.

18.4.3 Checks will be issued for the advance the Friday preceding the scheduled date(s) of the event(s) indicated on the request. (Advances will be charged to an Employee Travel Advance line item until a mileage and expense claim is submitted.)

18.4.4 The advance will be based on anticipated expenses, including lodging and meals.

18.4.5 It will be the responsibility of the employee to supply required receipts and a completed mileage and expense claim form to the Department of Management and Finance, Accounts Payable Section, no later than three working days following return to work. Non-compliance may result in the employee being liable for the return of the entire advance.

Mileage and expense claims will be accepted for actual expenses incurred only. If an advance has been received, the claim must reflect the amount advanced (this will be credited to the Employee Travel Advances line item), and the amount to be charged to the expense line items. Advances will not be paid from this form.

## 18.5 Miscellaneous Provisions.

- 18.5.1 In all cases, employees shall obtain prior approval of their Department Head before incurring any expense under this provision.

When an employee elects to use their own camping equipment and furnish their own meals in lieu of using motel or hotel accommodations, they will be reimbursed for reasonable campsite accommodations if accompanied by receipt for camper and camp site use and an amount equal to the cumulative per diem rate for breakfast, lunch, and dinner using the current rates published by the U.S. General Services Administration, (see 18.2.3), per day for food.

- 18.5.2 County vehicles shall not be used to carry passengers other than those authorized persons on County business, except in emergencies.
- 18.5.3 County vehicles shall not be used for personal business or activities, except that a County car that has been assigned to an employee may be used for driving to and from work.
- 18.5.4 When conducting County business, personal use of credit cards that receive incentives, such as cash reimbursements, frequent flyer miles or other benefits based upon the dollar amount of purchases made, is a violation of Oregon Government Standards and Practices Law and therefore is prohibited. Reference Personnel Rule 20 for additional employee ethics expectations and standards.

## 18.6 Standards for Operation of Vehicles by Douglas County Employees.

- 18.6.1 All persons operating a motor vehicle on behalf of Douglas County must have a valid driver's license.
- 18.6.2 All County employees operating a county motor vehicle or a privately owned motor vehicle while on County business must have a valid driver's license.
- 18.6.3 No County employee shall relinquish to another individual the operation of a County vehicle unless an emergency exists, unless such individual is a County employee and authorized to drive County vehicles.
- 18.6.4 Consumption of alcoholic beverages or a controlled substance while operating a motor vehicle, private or County-owned, while on County business, is prohibited.
- 18.6.5 Those employees using prescription medication which limits or affects the employee's ability to operate a motor vehicle on County business must report the use of the medication to the supervisor or department head prior to operation of a vehicle. The supervisor or department head will determine whether the employee can safely operate a motor vehicle while on County business based upon the written recommendation of the employee's doctor. Any questions by the supervisor or department head concerning the safe operation of a vehicle by a County employee must be referred to Human Resources for review.
- 18.6.6 It will be responsibility of the driver to see that all occupants wear seatbelts if the vehicle is so equipped.

## 18.7 Douglas County Driver Policy.

- 18.7.1 Prior to any employee or volunteer driving a vehicle on County business, they must read and acknowledge they understand the [Douglas County Driving Policy](#), which is available in the Policy and Procedure Manual in each department and Human Resources. It is the

responsibility of the Department Head to assure this has been done and documentation exists in the employee/volunteer's file.

#### 18.8 Accountable Plan.

The County Travel Policy has been developed using the Internal Revenue Service (IRS) regulations as its primary payment framework. The travel payment methodology used throughout this policy is defined as an accountable plan. Reimbursements for job-related expenses under an accountable plan are excluded from wages and are not subject to withholding. By definition, an accountable plan assumes the following IRS criteria have been met:

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