

Travel and Training Expense Reimbursement

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| Objective: | To establish procedures and guidelines for reimbursement of job-related travel and training expenses of County employees, elected officials, and for members of boards appointed by the County Legislature that reinforce the Tompkins County values in the use of public funds while supporting the education and development of the workforce | Policy/Procedure Number: | 04-10 |
| | | Effective Date: | February 18, 1992 |
| | | Responsible Department: | Human Resources/ Finance |
| Reference: (All applicable federal, state, and local laws) | General Municipal Law, Section 77, Internal Revenue Service, Standard Mileage Rates; Office of the NYS Comptroller, Local Government Management Guide to Travel and Conference Expense Management; U.S. General Services Administration, Travel Resources; Administrative Policy 06-07 Procurement, Rules of the Tompkins County Legislature | Modified Date (s): | May 4, 2004; October 18, 2022; May 22, 2024 |
| | | Resolution No.: | 109; 2022-190; 2024-97 |
| Legislative Policy Statement: | It is the policy of the Tompkins County Legislature to promote professional development of County officials and employees by supporting travel and training necessary or advantageous in carrying out their official duties or to perform other job-related duties. The County will reimburse actual and necessary expenses of travel, meals, lodging, registration fees and tuition incurred by officers and employees while attending conference or training events. Travel guidelines include methods and forms of payment to reduce out-of-pocket expenses wherever possible. | Next Scheduled Review: | May 2029 |
| General Information: | Travel and training expenses are paid for with public funds. Every effort must be made to exercise due care while incurring expenses. | | |
| I. Definitions: | Actual and Necessary Expenses - Per General Municipal Law, an expenditure must have been made, been incurred of necessity and the amount of the expense must be no greater than reasonably necessary. Travel must be for official business and must be made utilizing a cost-effective and reasonable method of travel. Accordingly, accommodations should be selected utilizing the most cost-effective and reasonable options available. Training - A convention, conference, training, or school conducted for the education and betterment of any local government. | | |
| II. Policy: | A. Training paid for or reimbursed by the County must be directly related to an employee's existing County position or to prepare an employee for advancement into a future County position. B. The County shall secure the highest level of goods and services from vendors consistent with County values and budgetary constraints in a manner that reduces administrative burden on both parties while protecting the taxpayer. C. Purchases related to travel and training shall follow and comply with <i>Administrative Policy 06-07: Procurement</i> . To this end, the need for goods and services shall be widely publicized and all contracts, prior to finalization, will be reviewed to ensure that they include legal and financial protection to reduce potential liability to taxpayers, and that the County's equity and diversity goals are considered. D. Employees planning to travel on County business should obtain NYS Form ST-129 Exemption Certificate Tax on occupancy of hotel rooms prior to their departure. E. Eligible expenses for reimbursement for travel and/or training shall include | | |

registration, conference fees, tuition, lodging, mileage, meals, transportation, tolls, and parking, and may be reimbursed to the individual incurring said costs. Reimbursement for personal, disallowed, or improperly documented claims for travel and training related expenses will be denied, and employees will be financially responsible for improper costs incurred.

- F. The County shall follow per diem meal rate guidelines as set forth by the U.S. General Services Administration (GSA) for the location (city, state) of the training location. GSA meal per diem rates can be found at the following link: [Travel Resources | GSA](#).
- G. The Internal Revenue Service (IRS) standard mileage rate shall be used to compute the maximum allowable rate per mile an employee will be reimbursed in the event an employee has a need to use their personal vehicle for County business. Any reimbursement above the IRS mileage rate may be considered taxable income for an employee. IRS Standard Mileage Rate can be found at the following link: [Standard Mileage Rates | Internal Revenue Service \(irs.gov\)](#).
- H. The starting and ending locations of travel is the employee's regularly assigned office workplace or their residence, depending on the work schedule and the work status of the traveler at the time of departure and arrival. Mileage will be paid by the route most advantageous to the County.
- I. When automobile transportation is necessary, a County vehicle or public transportation shall be used where practical.
- J. The excess cost of first class or business class fare over coach class fare for a given mode of travel shall not be reimbursed.

Note: Exceptions may be allowed to accommodate special circumstances with prior approval from the Department Head.
- K. Any excess cost for lodging over the government rate or lowest room rate available shall not be reimbursed. Lodging costs in the host city may be claimed from the night before the authorized event starts through the night before it ends, unless reasonably priced and timely return transportation is not available, thereby necessitating additional lodging costs.

Note: Exceptions to maximum lodging and rates may be allowed to accommodate special circumstances with prior approval from the Department Head.
- L. When practical, County credit cards should be used for certain large dollar expenses that do not require presentation of the credit card upon arrival, i.e., conference registration and fees, airline tickets, overnight accommodations (with credit card authorization form) to reduce out-of-pocket expenses of County officials and employees.
- M. Should an employee need to request a reasonable accommodation for the purposes of travel and training expense reimbursement, please refer to *Administrative Policy 02-44: Reasonable Accommodations* or contact Human Resources for assistance.
- N. The Department of Finance shall maintain the authority to seek repayment of expenses from an individual who was reimbursed whenever an audit or subsequent review of travel expense reimbursements finds that such expenses were reimbursed contrary to the provisions of this policy or any applicable Federal or State laws and regulations.

III. Procedure: **A. Guidelines for Reimbursable Expenses**

Expenses must adhere to the following guidelines:

1. *Transportation*

- a. Airlines - Tourist (coach) accommodations shall be the standard mode of travel, with Ithaca Tompkins International Airport being the preferred source of air travel. A receipt detailing the cost of travel must be attached to the *Travel and Training Expense Reimbursement Voucher (Appendix B – Can be found on the Finance page of the County Intranet)*. Early bird check in charges and seat upgrades are not permissible for reimbursement. Fees for airline insurance or charges for a refundable ticket may be reimbursable. Excess baggage fees may be reimbursable if carrying County equipment, training, or presentation material.
- b. Train or bus - Coach class accommodations shall be standard. A receipt detailing the cost of the ticket must be attached to the *Travel and Training Expense Reimbursement Voucher*.
- c. Automobile - Reimbursement for use of personal automobile on County business will be made on the basis of the prevailing IRS mileage allowance rate, which assumes the cost of gasoline and regular wear and tear. Separate charges for gasoline, accessories, repairs, depreciation, anti-freeze, towing and other similar expenditures are not reimbursable. Reimbursement for fuel when utilizing a County vehicle requires a receipt to be attached to the *Travel and Training Expense Reimbursement Voucher*.
- d. County employees requesting reimbursement for use of their personal vehicle for local or out-of-County travel or training on County business must include on their *Mileage Expense Reimbursement Voucher (Appendix C - Can be found on the Finance page of the County Intranet)* a record of the point of origin and destination for all such mileage incurred.
- e. If more than one (1) County employee is attending the same conference, they should plan to travel together in the same vehicle, when possible, to save County expense. The County will normally reimburse only one (1) mileage expense per conference meeting, up to a reasonable carload. Pre-approval by Department Head is required for use of separate cars.
- f. It is the Department Head's responsibility to determine whether the use of a County vehicle, rental vehicle, or an employee's personal car results in the lowest cost and the most efficient operation of the department.
- g. Cab fare, ride share, public transit, tolls, parking meters - Charges will be reimbursed on an actual cost basis based upon a paid receipt. Reasonable customary tipping may be included in taxicab charges. Bus, limousine, or cab fare to and from the rail or air terminal at both departure and destination points shall be reimbursed on an actual cost basis with paid receipt. No receipt is required for fares, tolls, and public transit expense, etc. when the total for such expenses are less than ten (10) dollars on the travel reimbursement voucher.
- h. Automobile rental costs will be reimbursed when such travel is

necessary for the purpose of the trip on an actual cost basis. Rental car arrangements should be coordinated through Purchasing. Receipts for such vehicle rentals must be attached to the *Travel and Training Expense Reimbursement Voucher*.

- i. Controlled access highway and bridge tolls will be reimbursed on an actual cost basis. Receipts for such tolls (exceeding ten dollars) must be attached to the *Travel and Training Expense Reimbursement Voucher*. Vehicle insurance offered by the rental agency shall not be reimbursable.
- j. Parking lot fees incurred because of traveling out-of-County will be reimbursed on an actual expense basis. A receipt for such charges is required for reimbursement.

2. *Lodging*

- a. Government rates must always be requested and if not available the lowest room rate available shall be standard. Expenses for hotel accommodations will be reimbursed for actual costs based upon the travel itinerary approved on the *Travel & Training Authorization Form (Appendix A - Can be found on the Finance page of the County Intranet)*. Generally, overnight accommodations should not be authorized if the employee can reach home by 9:00 PM. on a given day without adequate justification. Receipts documenting hotel charges must be attached to the *Travel and Training Expense Reimbursement Voucher*. Sales tax on lodging expenses within New York is not reimbursable because such expenses are tax exempt. It is the employee's responsibility to obtain the proper NY Exemption Certificate from the Finance Department before departure.
- b. The County will reimburse for single occupancy rooms.

3. *Reimbursement for Meals*

- a. Meals shall be reimbursed for necessary costs incurred during the business or conference attendance at the established General Services Administration (GSA) per diem rates for the location of the business or training. Meal reimbursement will be based on departure and arrival times and do not require a receipt. The meal reimbursement allowance will be inclusive of any tips. A copy of the established GSA per diem rates for the location of the business or training site must be attached to the *Travel and Training Expense Reimbursement Voucher*.
- b. Breakfast reimbursement will be allowed only if the employee must leave home before 7:30 a.m. Lunch reimbursement will be allowed only if the employee is out of the County between 11:00 a.m. and 2:00 p.m.. Dinner reimbursement will be allowed only if the employee is out of the County and cannot return by 7:00 p.m., exclusive of stopping for dinner.
- c. Employees on County business who are required to travel out-of-County for more than an entire calendar day (6am-8pm) will be allowed a per diem rate up to the maximum per diem allowance of GSA guidelines for meals on that day. If the cost of a meal is included in another fee, such as a conference fee/hotel bill, the allowance listed above for that meal must be subtracted from the per diem. Calendar day is defined in previous paragraph.

- d. For meals included in a registration fee, airfare, or other County expense, the per diem meal rate shall be reduced by the fixed allowance for the respective meal.
- e. Rental of hotel refrigerator and/or microwave in the room for the duration of the stay will be considered eligible expenses when a County Official or employee opts to provide their own meals for religious or special dietary reasons. Employees will be reimbursed for the actual cost of such rentals provided an original receipt of the expense is attached to the *Travel and Training Expense Reimbursement Voucher*. The daily cost for rentals shall be deducted from the per diem meal rate.

4. *Registration and Conference Fees*

Employees will be reimbursed for actual costs of registration and conference fees provided that the appropriate receipt is attached to the *Travel and Training Expense Reimbursement Voucher*. Whenever possible, advance registration should be used.

B. Non-Reimbursable Expenses

The following, including but not limited to, shall not be billed to, paid with County credit cards, and are not reimbursable travel and training expenses:

- 1. Costs associated with the extension of travel after conferences for personal reasons (extended hotel stays, auto rentals, transportation, meal costs);
- 2. Payment of expenses for spousal and/or companion travel. Any increase in room rates due to an unnecessary extra traveler will be the responsibility of the employee;
- 3. Alcohol, in-room movies, hotel/motel telephone charges, or laundry services;
- 4. Sight-seeing, social activities such as concerts, movies, shows, and sporting events;
- 5. Improper claims and requests submitted without required and/or appropriate documentation;
- 6. Any fines and tickets for moving or parking violations, which are the responsibility of the County Official or employee;
- 7. Transportation class upgrades, rental car upgrades, or lodging room upgrades;
- 8. Deposits for motel/hotel incidentals;
- 9. Transportation between an employee's (excluding legislator's) home and regularly assigned workplace or transportation to places of entertainment or similar personal activities. Any reimbursement of mileage incurred by legislators' travel between home and regularly assigned workplace is governed by the Rules of the Tompkins County Legislature and is taxable income as per IRS regulations.

10. Valet service, except when necessitated by physical limitations; or
11. Gratuities or tips exceeding 15% of the base charge. Gratuities or tips exceeding this amount are the responsibility of the employee. (Note: Meal per diem amounts are inclusive of tips).

C. Guideline Exceptions

Occasionally, exceptions to maximum lodging and meal rates may be needed and approval for the additional expense must occur before the expense is incurred. Ideally, this should be discussed and occur when travel is initially approved by the Department Head.

Examples of when an exception may be needed includes:

- The hotel where a conference is held charges a lodging rate higher than another local hotel. It may be in the best interest of the County to allow the traveler to stay at the higher rate rather than incur transportation costs to and from the conference site.
- Lodging is unavailable at the lowest available rate or lodging cannot be found reasonably close to the traveler's destination. This may occur during peak vacation periods in tourist areas or in other heavily traveled areas.
- Meals are included as part of the hotel/conference fee, and you cannot separate the cost from the hotel/conference price.
- Special needs of specific travelers may necessitate increased expenses, i.e., special dietary restrictions, health concerns or a disability accommodation.

D. Obtaining Approval and Documenting Expenses for Travel and Training

1. Employees must obtain necessary approvals for travel or training by submitting a *Travel and Training Authorization Form (Appendix A)* for day or overnight travel on County business and shall be subject to review and approval by an employee's Department Head at least two (2) weeks prior to the employee commencing the activity. Approval must be obtained prior to the employee making any arrangements.
 - a. A printout of the meal per diem rates from the GSA website must be attached along with any other applicable conference, convention or seminar brochures and hotel/airline itinerary showing cost estimates.
 - b. To calculate meal per diem, use the following link: [Travel Resources | GSA](#).
 - c. Copies of *Travel and Training Authorization Form*, GSA rate sheet, and other applicable documentation shall be submitted to the Department of Finance prior to the attendance of training or travel.
2. Sometimes a motel or conference site will accept a County Purchase Order or County credit card for billing purposes. An employee planning to travel on County business should ascertain whether the motel or conference site would honor a County Purchase Order or credit card. If it will, and if enough time permits, a County Purchase Order or credit card authorization form should be sent to the motel or conference site ahead of travel to reduce out-of-pocket expenses for employees. If time does not permit sending a Purchase Order ahead, one may be taken and presented upon arrival.

3. If a lodging site will not accept a County Purchase Order or credit card, the employee must pay for lodging and seek reimbursement upon return.
4. Employees must maintain an accurate record of expenses including departure/return times and mileage.
5. Employees must obtain required original receipts or documentation.
6. Upon return from travel, employees must complete and submit a *Travel and Training Expense Reimbursement Voucher (Appendix B)* and/or *Mileage Expense Reimbursement Voucher (Appendix C)* with original itemized expense receipts and documentation within five (5) business days from the date of return to their Department Head to obtain reimbursement for out-of-pocket expenses incurred. Employees should keep a copy of forms and documentation for their records.

E. Submitting Expenses for Reimbursement

1. The Department Head shall review the submitted *Travel and Training Expense Reimbursement Voucher* and documentation within five (5) business days of receipt.
2. If approved, the form should be signed and forwarded to the Department of Finance for processing with the original *Travel and Training Authorization Form* attached. If the Department Head does not approve certain items on the vouchers, discussions should be held with the employee until *Travel and Training Expense Reimbursement Voucher* is completed which the Department Head can approve.
3. Reimbursement requests will be processed through the Accounts Payable System by the submission of an itemized *Travel and Training or Mileage Expense Reimbursement Voucher*, and an approved/signed *Travel and Training Authorization Form*. If the expense is for a conference, a certification of attendance and/or completion is required.
4. Expenses for travel, which are charged to County credit cards, are subject to the same documentation requirements as travel expense vouchers. Employees are expected to submit receipts in a timely manner in order to reconcile charges on the credit card billing statement. Meal expenses should not be charged to County credit card unless the employee intends to reimburse the County for any such charges and prior approval has been obtained by the Department Head. The Department of Finance processes vouchers on a weekly cycle therefore it is likely that reimbursement will be made within fourteen (14) days of submittal of an expense voucher.

F. Employee Responsibilities

Employees are responsible for the following:

1. Knowing travel rules and departmental policies and procedures;
2. Obtaining necessary pre-approvals for travel;
3. Maintaining an accurate record of expenses including departure and return times, and mileage;

4. Obtaining required receipts or documentation;
5. Completing and submitting travel vouchers accurately with required documentation;
6. Exercising the same care in incurring expenses and accomplishing the purpose of the travel that a prudent person would exercise using public funds;
7. Ensuring that the County is not charged for excess costs or any additional expenses incurred for personal preference or convenience;
8. Repayment of inappropriately reimbursed expenses whenever an audit or subsequent review of the travel expense reimbursement documentation finds that such expenses were reimbursed contrary to the provisions of this policy;
9. Good judgment for travel and seeking reimbursement for travel-related expenses; and
10. Employees may be responsible for the cost of any travel commitments made in advance of the travel authorization.

G. Department Head Responsibilities

Department Heads are responsible for ensuring that all travel and training:

- Is authorized in advance; Department Head travel is to be authorized in advance by the County Administrator;
- Is obtained at an economical price;
- Is consistent with policies outlined herein; and
- Includes timely and adequate review and processing of reimbursement forms and documentation of all travel expenses.

Appendix A



**TOMPKINS COUNTY
CONFERENCE/MEETING/TRAINING
& TRAVEL AUTHORIZATION**

DEPARTMENT _____

NAME(S) AND TITLE(S) OF STAFF PERSON(S) _____

NAME AND LOCATION OF CONFERENCE/MEETING _____

FIRST SESSION BEGINS (DATE & TIME) _____

LAST SESSION ENDS (DATE & TIME) _____

DEPARTURE FROM JOB LOCATION DATE & TIME _____

DEPARTURE FROM CONFERENCE/TRAINING SITE DATE & TIME _____

ESTIMATE OF TOTAL COSTS

TRANSPORTATION \$ _____

MILEAGE _____ miles @ \$ _____ /mile \$ _____

COUNTY CAR? YES _____ NO _____ \$ _____

MEALS:

_____ BREAKFASTS _____ LUNCHES _____ DINNERS TOTAL: \$ _____

REGISTRATION FEES: \$ _____

OTHER (PLEASE SPECIFY):

LODGING: \$ _____

TOTAL: _____ **\$0.00**

TOTAL DEPARTMENT CONFERENCE BUDGET: \$ _____

UNAPPROPRIATED BALANCE: \$ _____

APPROVALS:

SUPERVISOR'S SIGNATURE DATE

DEPARTMENT HEAD'S SIGNATURE DATE

Attach one copy to the reimbursement voucher or upload with receipts (for payments made with a p-card).

Appendix B



TRAVEL & TRAINING EXPENSE REIMBURSEMENT VOUCHER

NAME _____ DATE _____
 TITLE _____ VENDOR NO. _____
 DEPARTMENT _____ DEPARTMENT NO. _____
 ACCOUNT NO. _____
 NAME & LOCATION OF CONFERENCE/MTG. _____
 DEPARTURE DATE & TIME _____ RETURN DATE & TIME _____

| | |
|---|---|
| *TRANSPORTATION (Check ONE) <input type="checkbox"/> AIR <input type="checkbox"/> RAIL <input type="checkbox"/> COUNTY CAR PERSONAL CAR _____ MILES @ _____ CENTS PER MILE *LODGING _____ NIGHTS @ \$ _____ PER NIGHT | TOTALS \$ _____ \$ _____ \$ _____ |
|---|---|

MEALS (FILL IN EACH APPROPRIATE LINE)

| DATE | BKFST | LUNCH | DINNER | TOTAL |
|------|-------|-------|--------|-------|
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |
| | \$ | \$ | \$ | \$ |

TOTAL MEAL EXPENSE \$ _____

*TRANSPORTATION AT TRAVEL DESTINATION (SPECIFY TYPE) _____ \$ _____
 *PARKING _____ \$ _____
 *TOLLS _____ \$ _____
 *OTHER (SPECIFY) _____ \$ _____

CERTIFICATION OF CLAIM

_____ CERTIFIES THAT THEY ARE
 Name of person making claim
 _____ OF TOMPKINS COUNTY, THE
 Claimant Title
 CLAIMANT HEREIN; THAT THE ABOVE ACCOUNT IS TRUE AND CORRECT; THAT THE
 DISBURSEMENTS CHARGED THEREIN HAVE IN FACT BEEN MADE OR RENDERED;
 AND THAT NO PART OF THE AMOUNT CLAIMED HAS BEEN PAID OR SATISFIED.

TOTAL REIMBURSEMENT

ATTACH RECEIPTS FOR * ITEMS

\$

DATE _____ SIGNATURE OF CLAIMANT _____

APPROVAL: _____
SIGNATURE OF DEPARTMENT HEAD

Appendix C



**MILEAGE EXPENSE REIMBURSEMENT VOUCHER
COUNTY OF TOMPKINS**

NAME _____ FUNCTIONAL UNIT: _____
TITLE _____ ACCOUNT NO: _____
DEPARTMENT _____ VENDOR NO: _____

| DATE | REASON FOR TRAVEL | STARTING POINT | DESTINATION | TOTAL MILES |
|------|-------------------|----------------|-------------|-------------|
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| CERTIFICATION OF CLAIM to be filled out by employee _____ Person making claim _____ of Tompkins County, the claimant Position Title herein, that the above account is true and correct; that the disbursements charged therein have in fact been made or rendered; and that no part of the amount claimed has been paid or | TOTAL MILES: _____ | |
| | x COST per MILE: _____ | |
| | TOTAL EXPENSE: _____ | |

Date

Signature of Claimant

Signature of Department Head