

BUSINESS TRAVEL & EXPENSE POLICY
REVISED August 2021

EFFECTIVE DATE: July 1, 2005
POLICY NO: ADM 05-07-01

APPLICABILITY

This policy applies to all Miami County employees, and elected officials.

This policy applies to any travel on county business, irrespective of the source of funding within the county budget used to pay the travel expenses.

This policy does not apply to independent contractors of the county. Reimbursement of travel expenses for contractors shall be governed by the particular contract.

GENERAL POLICY

Employees are entitled to payment of their reasonable expenses of travel when on county business. Travel on county business will be as determined by the respective county officer or department director. Using a county vehicle is preferable when one is available. Travel authorization must be obtained using the County's official Travel and Expense Request Form. Mileage for use of privately owned vehicles (POV) will be paid according to a rate established by the State of Kansas which is announced by the Internal Revenue Service (IRS).

USE OF CREDIT CARDS (P-CARDS)

Department Directors may provide employees with a county P-card to facilitate travel. The credit card may be used to purchase meals, lodging, and transportation. (See county P-Card Policy for use of credit cards for the purchase of supplies)

KANSAS SALES TAX

The county does not pay Kansas sales tax. A Kansas sales tax certificate can be obtained from the County Clerk's office before hotel accommodations to avoid paying this tax. If a certificate is not obtained before travel, the traveling employee will be responsible for obtaining a refund of any sales tax. The county will not reimburse payment of Kansas sales tax on lodging.

LODGING EXPENSES

Employees will be reimbursed for actual and necessary lodging expenses. Employees will exercise prudent discretion regarding cost when selecting lodging. If the government rate is the best then that rate must be used. Most conferences will have group rates to use.

If a hotel/motel allows, employees may charge meals eaten at a hotel/motel restaurant to the room bill. However, the employee must still obtain an itemized bill for the meal itself.

MEAL EXPENSE

Employees will be reimbursed for the actual cost of meals and 20% pre-tax gratuity expenses for breakfast, lunch, and dinner when traveling on county business. The cost of alcoholic beverages may not be claimed or reimbursed. Any additional fees or charges related to "room service" meals may not be claimed or reimbursed. Any gratuity above 20% will not be reimbursed.

If a meal is purchased for additional persons, the employee must note on the itemized receipt the name of those persons. Meals must be itemized on the receipt provided by the restaurant.

Meals which are not the result of overnight travel may be reimbursable if pre-approved while attending off-site training or conducting official business outside the county. Under many circumstances, IRS regulations require that such paid or reimbursed meals be taxed as a fringe benefit through payroll. Itemized receipts are required for any individual daily meals and incidentals. Incidentals are only allowed while traveling out of state.

The county will reimburse up to, not to exceed, the following for each meal consumed by an employee as the result of overnight, out-of-town travel.

Breakfast	\$13.00
Lunch	\$15.00
Dinner	\$25.00
Incidentals	\$ 5.00

Substitute Meals

If the traveling employee is an attendee at a conference that includes a meal, but cannot consume that meal due to dietary, religious, or schedule restrictions for official business, Miami County may allow the traveling employee to claim the full meal and incidental expense allowance to cover the cost of a substitute meal. The employee must first make a reasonable effort to make alternative meal arrangements and request approval for this accommodation before travel.

TRANSPORTATION EXPENSES

When performing official travel, including authorized transportation expenses, reimbursement will be made to the traveling employee. Expenses as payable transportation are:

- (i) Fares, rental fees, mileage payments, and other expenses related to transportation.

Methods of transportations allowed:

- (i) Common carrier transportation (e.g., aircraft, train, bus, ship, or other transit systems)
- (ii) Government automobile
- (iii) Rental car
- (iv) Privately Owned Vehicle (POV)

The traveling employee must travel as authorized by Miami County, any additional expenses that are incurred which exceed the cost of the authorized method of transportation will be borne by the traveling employee.

The traveling employee will be reimbursed an applicable mileage rate based on the rate established by the State of Kansas which is announced by the Internal Revenue Service (IRS). Reimbursable expenses in addition to mileage are toll and parking fees.

If other employees (s) travel with the traveling employee on the same trip in the same POV, mileage is payable to only one. No deduction will be made from the traveling employee mileage allowance if other passengers contribute to defraying their expenses.

If the traveling employee is authorized to use an airline the authorized service will be coach-class. This will apply to all common carrier transportation.

Rental Automobiles

Miami County must determine that the use of a rental vehicle is advantageous and must specifically authorize such use. The traveling employee must use the least expensive compact car available unless an exception for another class of vehicle is approved. Miami County is a self-insurer that covers all insurance needed on the rental, no additional insurance is needed by the employee. If any additional insurance is purchased this will be considered a personal expense and is not reimbursable. Any additional cost resulting from unauthorized use of a commercial rental automobile other than official travel-related purposes will be the responsibility of the employee.

INCIDENTAL EXPENSE

Employees will be reimbursed for expenses incidental to their travel on county business, including gasoline and oil, tolls, taxi, shuttle service, public transit service, rental, and repairs. Receipts are required.

TRAVEL REQUEST AND EXPENSE REPORT

Within two working days of returning from business travel, the employee must complete the travel expense form and submit it to their authorized person for review and completion. The travel expense form must bear the signature of the person authorized to approve travel expenses and the employee's signature. The authorized person will then forward the form to the appropriate payable clerk for processing. If a P-card was used only provide copies of the receipt with this form as the original receipts will follow with the Visa reconciling process.

Expenses that are not documented with a receipt will be the responsibility of the traveling employee. If the employee has paid the expense the county will not reimburse the employee for the undocumented item. If the expense was charged to a county P-card, the employee must attach to the travel form his or her personal payment in the form of a check or cashier check for the undocumented item. No cash will be accepted.

Employees may not submit a claim for reimbursement for any expense that has been billed directly to the county, has been charged on a county P-card, or is for any item that is included in a registration fee paid by the county.

9-1-21

Date



Shane D. Krull, County Administrator