



# ADMINISTRATIVE PROCEDURES

<b>SECTION:</b> 400 – Finance	<b>PROCEDURE #:</b> 402 - A
<b>TITLE:</b> Travel and Business Expense	<b>IMPLEMENTS POLICY #:</b> 402
<b>SPONSORING DEPARTMENT/DIV:</b> Support Services/Finance	
<b>EFFECTIVE DATE:</b> 2/28/2017	<b>REVISED:</b> 07/17/2017, 05/24/2021

**OBJECTIVE:**

To establish procedures regarding travel and business expenses incurred while conducting official County business.

**PROCEDURES:**

All employee reimbursements related to travel and business expenses will be reimbursed AFTER the completion of the travel/training/or goods received.

1. Authorization Authority:

- 1.1. Department directors or designees may authorize travel and payment of necessary expenses for all travel within the state of Oregon and Clark County, Washington.
- 1.2. Travel outside of the state of Oregon and Clark County, Washington, must be approved by the department directors or designees and County Administrative Office.
- 1.3. Travel for department directors/designees within Oregon and Clark County, Washington that does not involve an overnight stay may be self-authorized.
- 1.4. Elected officials, and officials appointed directly by the Board of Commissioners, may self-authorize for any travel necessary to conduct County business.

2. Travel and Business Expenses:

- 2.1. Non-taxable business meal expenses – the County requires the following information be provided when seeking reimbursement:
  - 2.1.1. Date of business meal
  - 2.1.2. Place/location
  - 2.1.3. Person (s) with whom the business meal was consumed
  - 2.1.4. Affiliation
  - 2.1.5. Business purpose
  - 2.1.6. Itemized breakdown of the meal charges
  - 2.1.7. Total amount incurred including a gratuity

- 2.1.8. Responses to the questions “*Is the meal 1) associated with the active conduct of the employer’s business and 2) consumed directly before or after a substantial business discussion?*”
- 2.2. Taxable business and meal expenses – per IRS regulation, for travel expense to be excludable from taxable wages the following must be true:
- 2.2.1. Travel must be outside of the employee’s tax home
- “Tax home” is defined as the general vicinity of the employee’s principal place of business. Whether the main place of work is the employer’s business office or the employee’s residence, the tax home includes the entire metropolitan area. The Portland metropolitan area includes Washington, Multnomah, Clackamas, Marion, Yamhill, Polk and Columbia counties in Oregon and Clark County, Washington.
- 2.2.2. Employee must be on overnight status or needs to obtain substantial sleep or rest to meet the demands of the work while away from home
- 2.3. Per diem – the federal meal per diem rates for the city to which the employee is traveling in the continental United States can be found on the [GSA website](#).
- 2.3.1. On the first and last days of travel, employees will be given a prorated amount of Meals and Incidental Expenses (M&IE) that is equal to 75% of total M&IE. If meals are provided on a travel day, that meal amount must be deducted from the M&IE rate. For example, if total M&IE for the day is \$100 on your day of travel, you would be eligible for 75% or \$75 ( $\$100 \times 75\%$ ) in this case. If, for example, dinner is provided when you arrive at the conference and dinner per diem per the GSA website is \$35, your total reimbursement for this travel day is \$40 ( $\$75 - \$35$ ).
- 2.3.2. Once you have your M&IE rate go to the [M&IE breakdown website](#). Find the corresponding rate in the first column of the table (M&IE Total) then look to the columns to the right for each specific meal and incidental expense amount.
- 2.3.3. Incidental expenses (i.e. baggage handler tips and room service tips) are reimbursed for each day of overnight stay. If the travel does not have these items (i.e. no flight taken, no maid service provided) the incidental reimbursement shall not be claimed.
- 2.3.4. Per diem rates for travel to Alaska, Hawaii and U.S Territories are set by the Department of Defense.
- 2.3.5. Per diem rates for travel to a foreign country can be found on the [U.S. Department of State](#) website.

- 2.4. Private Mileage Reimbursement – the following is provided as clarification of Section 2.3, Private Mileage Reimbursement (PMR), in the Travel and Business Expense Policy.

“Duty station” is defined as the location to which a person is assigned and normally works. An employee’s duty station typically remains the same for each work day.

“Remote duty station” is defined as an employee’s duty station when the employee is telecommuting; typically, the site would be the employee’s home and the employee has an assigned day, or days, of the week when the employee is telecommuting.

“Temporary work station” is defined as a place that is not one’s duty station and may include the location of an off-site training, a meeting or conference.

The purpose of the PMR is to compensate employees for traveling distances beyond their normal commute.

Computing reimbursable miles when:

2.4.1. You travel from your home to a temporary work station

Determine the number of miles from your home to the temporary work station. Subtract your daily commute miles from your home to your assigned duty station. If the difference is positive you are eligible for PMR for the miles more than your daily commute. *For example: Home to the temporary work station = 15 miles. Home to your assigned duty station = 5 miles. You are eligible for PMR for 10 miles.* If the difference is negative you are not eligible for PMR as the distance from your home to the temporary work station is less than your daily commute miles. *For example: Home to the temporary work station = 8 miles. Home to your assigned duty station = 10 miles. You are not eligible for PMR as your mileage to the temporary work station was two miles less than your daily commute.*

2.4.2. You travel to your assigned duty station before traveling to your temporary work station

All miles are reimbursable since you have already driven your daily commute. When returning from the temporary work station and driving directly home you will only be eligible for PMR for those miles more than your daily commute (as described above).

2.4.3. You are working from a remote duty station

If travel to the office for a portion of the day during a remote day is required, then mileage reimbursement to and from the office cannot be claimed. Per section 3.2 of the Telecommuting Policy, employees may be required by their supervisor to adjust or forego their telecommuting day when needed on-site for business, operational, or other needs as determined by their supervisor.

- 2.5. Rental cars – the County currently uses the state travel contract for the best rates on vehicle rentals with Enterprise, National and Hertz. When reserving a rental car through the state contract, the traveler must use the applicable contract number to receive the contract rate and insurance. The Damage Waiver and Liability coverage is to be declined since this is included in the contract rate. Refer to the following link for the state agency contracts with the various rental car agencies: [Vehicle rental information](#)
  - 2.6. Exemptions for overnight stay while on local travel as defined in Policy 402 may be granted by the Appointing Authority if there is a business necessity for the employee to stay overnight.
3. Travel and Business Expense Forms:
- 3.1. [Expense Reimbursement Form](#) – provide details of itemized business expenses for employee reimbursement; NOT related to overnight travel. This form is required for those business expenses for which a purchasing card was not used.
  - 3.2. [Approval For Meals & Refreshments form](#) – must be attached to any payment request form ([Expense Reimbursement Form](#), vendor invoice or [Purchasing Card Transaction Summary](#)) when food is provided at a County business meeting or related function.
  - 3.3. [Travel Authorization & Summary form](#)– the Travel Authorization section must be completed prior to overnight travel being incurred and is to accompany any related payment requests. Supporting documentation may include a conference brochure (which includes in detail any meals that were provided during the conference), driving directions to document mileage, screen shot to show projected flight costs, hotel information for rates, taxes and fees, etc. The Travel Cost Summary section is used to provide details of the actual expenses incurred for each overnight travel event. Provide an explanation for any significant differences from the initial estimated cost.
  - 3.4. [Volunteer Expense Reimbursement Form](#) – this form is used to reimburse volunteers for the use of a personal vehicle and/or pre-approved travel and personal expense on behalf of the County.
4. Reimbursement of Travel and Business Expenses:
- 4.1. Employee reimbursements must be submitted within 45 days of the expense being incurred and will be processed with payroll. Employees will receive the reimbursement in their bi-weekly paycheck; the amount will be reflected in the “Expense Reimburse” line on their paycheck or direct deposit advice.
  - 4.2. Persons not employed by the County but traveling at the request of the County (such as committee members, volunteers, etc.), shall submit the required forms, as described in Section 3, for any County-related travel. Such forms will be processed as a check request transaction.
    - 4.2.1. Airfares to be paid by the County may be arranged by the appropriate department/office travel liaison through the County's travel agent.

- 4.3. Departments must maintain adequate supporting documentation for reimbursement claims. Supporting documentation for all travel and business expenses should include enough back-up to provide an independent third party with the necessary information to understand why the expense was incurred and substantiate the County business purpose and benefit.