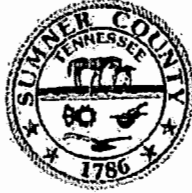


JULY 17, 2017

Date

STATE OF TENNESSEE
Sumner County



Board of County Commissioners

RESOLUTION

No. 1707-17

TITLE A RESOLUTION ADOPTING THE SUMNER COUNTY GOVERNMENT
TRAVEL AND EXPENSE REIMBURSEMENT POLICY

BE IT RESOLVED by the Sumner County Board of County Commissioners meeting in regular session on this the 17th day of July 2017, that this body hereby adopts the Sumner County Government Travel and Expense Reimbursement Policy.

CERTIFICATION OF ACTION

Bill Kemp

COUNTY CLERK

Anthony Hall

COUNTY EXECUTIVE

7/18/2017

DATE

UNANIMOUS VOICE VOTE

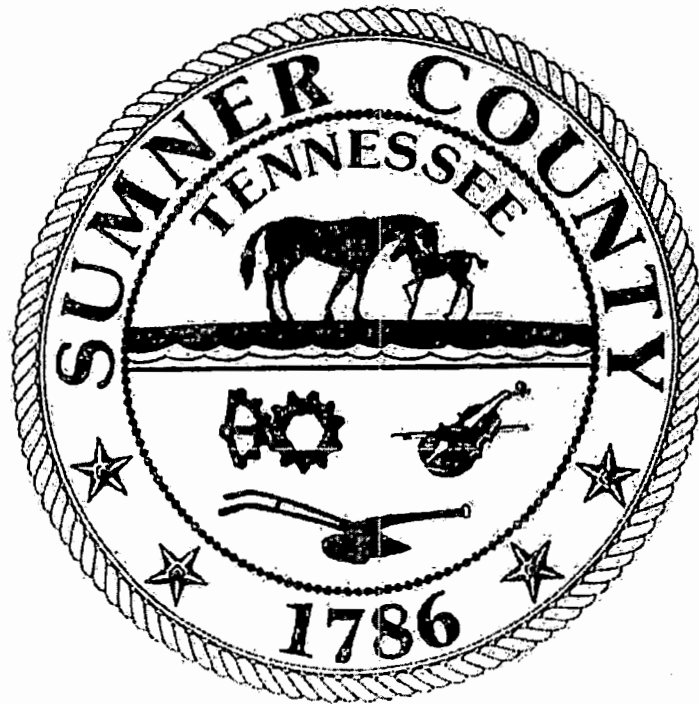
Ayes _____ Nays _____ Abs _____

APPROVED:

REJECTED:

Sumner County Government Travel and Expense Reimbursement Policy

Updated as of
7/17/2017



Introduction

It is the intent of these regulations that employees not suffer additional cost as a result of travel incurred to carry out assigned duties. Pursuant to Internal Revenue Service regulations, Sumner County maintains an "accountable plan" for reimbursing travel expenses. Reimbursements through an "accountable plan" are not taxable to employees.

This policy applies to the travel of all employees of Sumner County Government in the performance of their official duties. (Provisions of this policy may also apply to individuals other than employees who are authorized to travel for county business.)

I. General Provisions

When traveling, employees should be as conservative as circumstances permit; lower costs should be selected whenever practical. Reimbursement for travel will be based on the most direct or expeditious route possible. Employees traveling by an indirect route may be required to assume any extra expense incurred.

Reimbursement for travel expenses will only be allowed for actual expenses incurred. No expenses will be reimbursed until after travel has been completed. Travel reimbursement rates will be consistent with rates set by the General Services Administration. To view these rates, go to www.gsa.gov, and look under the "Travel" tab. All travel expenses must be itemized on the supplied "Travel Form" (Attachment A).

All expenses for airfare, lodging, rental cars, and parking (when possible) shall be charged to a county issued purchasing card (pcard). If an employee does not have a pcard, the department head (or assistant) will need to contact the finance department to request one. Itemized receipts must be submitted to the employee's department's pcard administrator upon return to be used for reconciliation of the pcard statement.

II. General Authorizations and Allowances

Travel must be authorized by the appropriate department head. Reimbursement for travel expenses is limited to expenses incurred for travel authorized in advance.

Travel which may be authorized will be limited to the following:

- Travel which is necessary for the proper execution of official county business or justifiable pursuit of a department's objectives; or
- Travel to meetings or conferences of a professional nature which will increase the attending employee's usefulness to department or county business.
- Mileage, parking, and meal expenses, incurred while on official county business, are reimbursable. Meals will only be reimbursed when overnight travel is necessary.
- Travel will not include, and no reimbursement for expenses will be made for, transportation in connection with an employee's regular/official place of employment.

When using websites (such as Expedia.com, Travelocity.com, Hotwire.com, etc.) to make travel arrangements using package deals, documentation is required for each specific item included in the package such as airfare, hotel, and rental car. When the website documentation is not sufficiently

detailed, a signed statement by the employee (along with documentation for separate coach airfare rates, hotel rates, etc.) referencing the comparison above is to be attached to the travel claim to verify that a reasonable effort was made to procure the best price in an effort to keep costs at a minimum.

III. Lodging

Lodging expenses must be for actual lodging costs plus any required taxes incurred up to the applicable maximum amounts as indicated on the Per Diem Rates Look-up chart found on the General Services Administration website at www.gsa.gov under the "Travel" tab. (To view current reimbursement rates for lodging, select "Per Diem Rates Look-up" and the state you will be traveling to.) If the hotel does not accept a pcard for payment, a county check will be issued (payable to the hotel) in advance. If a check must be issued, a requisition for payment must be submitted to the finance department at least one week before travel is to occur.

Lodging receipts are required (regardless of payment method) and must itemize room charges and taxes by date. If miscellaneous lodging expenses are incurred, such as energy or utility surcharges, they should be charged to the pcard. If the hotel does not accept a pcard, the additional lodging expenses shall be paid by the employee and will be reimbursed upon submittal on the travel form. A brochure or comparable documentation, indicating date(s) of conference or event, must be attached if applicable.

Higher rates for lodging at the location of a convention or conference will be allowed without special approval, up to the amount indicated in the convention or conference brochure or on the conference website. The convention or conference brochure which indicates the lodging rates must be submitted with the lodging receipt. Otherwise, the lodging rate will be limited to the applicable lodging rate as provided in these regulations. Lodging expense will not be paid by the county if travel to the destination does not require an overnight stay.

- **Overnight Lodging**

Expenses for lodging will only be allowed in cases where the approved lodging site is "away from home."

The Internal Revenue Service defines "away from home" as follows.

- "Your duties require you to be away from the general area of your tax home"
- "Your tax home is your regular place of business or post of duty regardless of where you maintain your family home"
- "You need to sleep or rest to meet the demands of your work while away from home"

- **Shared Lodging**

In the event of double occupancy for county employees on official travel, an explanation needs to be included on the lodging receipt. If a room is shared with other than a county employee, actual cost, subject to the maximum on the GSA website, will be allowed. The receipt for the entire amount should be submitted.

IV. Per Diem Rates for Meals and Incidental Expenses (M&IE)

Meal expenses will be reimbursed only if you are required to be "away from home" (requires an overnight stay; see **Overnight Lodging**). The per diem rates for meals and incidental expenses (baggage handling, phone calls to work, etc.) are established on the GSA website at www.gsa.gov. To view current reimbursement rates for meals and incidental expenses (M&IE), select "Per Diem Rates Look-Up" and the state you will be traveling to.

Receipts are not necessary for meal and incidental expense reimbursement. Reimbursement for M&IE for the day of departure will be three-fourths of the M&IE rate prescribed for the lodging location. Reimbursement for M&IE for the day of return will be three-fourths of the M&IE rate applicable to the preceding calendar day. Meals that are provided as part of a conference or event will not be reimbursed. In such instances, details of daily meal calculations must be provided on the travel form (i.e. details of amounts and meals reimbursed). A brochure or comparable documentation, indicating date(s) of conference or event, must be attached if applicable.

V. Mileage, Transportation, and Related Costs

A. Automobile Travel

- **Personally Owned Automobiles** Use of a personally-owned automobile is allowable. Only actual mileage is reimbursable and will be reimbursed according to the POV Mileage Reimbursement Rates as designated by the General Services Administration at www.gsa.gov. (To view current reimbursement rates for mileage, select "POV Mileage Reimbursement Rates" under the "Travel" tab.) No additional reimbursement will be made for operating expenses such as gas, oil, etc. Mileage for one-day trips will be reimbursed. Proper documentation (verifying official county business) must be included with the travel claim. Employees may document actual mileage with beginning and ending mileage or use reputable websites such as Mapquest, Yahoo! Maps, Google Maps, etc. to determine point-to-point and/or vicinity mileage. Mileage within Tennessee can also be found on the website www.tdot.state.tn.us/Maps/Mileage/entercities.asp.
- **County Owned Automobiles** When travel by automobile is appropriate, some employees may use county owned automobiles whenever available and feasible. However, county owned vehicles should be used only on official business. Toll fees, parking, and gasoline expenses are allowable for reimbursement with a receipt. Out-of-pocket expenses, such as for towing or emergency repairs, will be reimbursed. Proper receipts identifying the automobile and itemizing the services must be included with the travel claim. Such expenditures must be of an emergency nature when immediate service is required.
- **Automobile Rental (must be pre-authorized for reimbursement)** On rare occasions, automobile rental is permitted, if necessary. Advance authorization from the employee's department head must be secured for automobile rental. Charges for insurance for rented automobiles are not reimbursable costs since the county is self-insured. Whenever possible, employees should refuel the rented automobile before returning it; additional expenses incurred as a result of not returning an automobile with a full tank of gas are not reimbursable.

B. Airfare

Airfare will be charged to the county's pcard only when it is determined to be the best mode of transportation. A brochure or comparable documentation, indicating day(s) of conference or event, must be attached if applicable.

C. Taxi Fares

Reasonable taxi fares are allowed while traveling. It is expected that bus, limousine, Uber, or light rail service to or from airports will be used when available and practical. When traveling between the hotel or other lodging and the meeting or conference site, reasonable taxi fares will be allowed.

D. Parking

Charges for routine parking while on travel status will be reimbursed. Receipts are required for parking charges of more than \$8.

VI. Telecommunications Costs While on Travel Status

Local phone calls, fax charges and long distance calls for county business will be reimbursed. Employees may be required to provide a statement detailing the date, name, and location called for long distance calls and for fax charges.

Department heads may authorize an employee to use a personal cellular phone in conducting county business. Authorized employees will be reimbursed for any additional costs incurred in using their personal cellular phones for official business. An itemized statement indicating the date, name, location, and cost of each call plus a billing statement indicating that an additional cost was incurred above the standard monthly charge may be required for reimbursement.

VII. Reimbursement Procedures

To receive reimbursement of any travel expenses, a properly completed travel form (Attachment A) must be submitted to the finance department no later than 45 days from the completion of travel. The documentation must, at a minimum, make an "adequate accounting" pursuant to Internal Revenue Service regulations and include the following elements.

- The business connection
 - The purpose for travel and the business benefit gained or expected to be gained must be documented on the travel form. If all travel is for a single purpose, it can be documented on the top of the form in the space indicated "Reason for Travel". If for multiple purposes, indicate the purpose on line immediately following the requested reimbursement.
 - If applicable, an agenda, registration form, conference brochure, etc. must be attached.
- Essential elements of the expense including date, place, and amounts (including receipts as applicable) must be included.
- All signatures on the travel claim must be original. Typically, the immediate supervisor must approve the travel claim.

VIII. Exceptions

The Director of Finance (in consultation with the employee's department head) has the authority to grant exception from any or all of these rules and regulations when deemed appropriate for an employee or group of employees on official county travel.

