

AGENDA ITEM FOR ADMINISTRATIVE MEETING ( ) Discussion only  
( ) Action

FROM (DEPT/ DIVISION): HR

SUBJECT: Update Policy 4.4 (IRS mileage rate)

<p>Background: Effective January 1, 2019 the IRS has updated its mileage reimbursement rate. The policy has been updated to establish reimbursement at the IRS rate. The policy is also updated to reflect the current practice that gas cards are obtained through the Finance Office.</p>	<p>Requested Action</p> <p>Approve updated Policy 4.4 and authorized chair to sign</p>
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ATTACHMENTS: Proposed Policy

Date: ( 12/17/2018 ) Submitted By: Jennifer Blake

\*\*\*\*\*For Internal Use Only\*\*\*\*\*

Checkoffs:

- |                              |                                    |
|------------------------------|------------------------------------|
| ( x ) Dept. Heard (copy)     | To be notified of Meeting: Finance |
| ( x ) Human Resources (copy) |                                    |
| ( x ) Fiscal                 |                                    |
| ( ) Legal (copy)             | Needed at Meeting: Finance         |
| ( ) (Other - List:)          |                                    |

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Scheduled for meeting on: December 19, 2018

Action taken:

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Follow-up:



## UMATILLA COUNTY PERSONNEL POLICIES

POLICY TITLE: Travel, Meal, and Lodging Expenses

POLICY NUMBER: 4.4

EFFECTIVE: December 19, 2018

REVIEWED: 1997, 2003, 2007, 2009, 2015

### **1. Travel Pre-Authorization:**

When Umatilla County employees are required to travel on County business, authorization for travel allowing reimbursement for expenses incurred shall be as follows:

a. Staff: For required work related travel to destinations of 260 miles from work site, and/or requiring overnight lodging; the employee shall obtain prior approval for the trip and mode of travel from the Department Head.

b. Department Heads/employees who report directly to the BCC: For required work related travel of 260 miles from work site, and/or requiring overnight lodging; the employee shall obtain prior approval for the trip and mode of travel from the Liaison Commissioner.

### **2. Vehicle Usage and Expenses:**

a. All travel on official business by County employees ordinarily should be via County owned vehicles or public transportation.

b. Use of personal vehicles for County required travel is allowed if authorized. **If an employee is authorized to use a private vehicle, mileage shall be reimbursed at the current rate set by the Internal Revenue Service (IRS), if a county vehicle is unavailable.** If an employee is authorized to use a personal vehicle for personal convenience, no reimbursement is allowed other than use of a county gas card for the official travel portion of the trip. Reasons for use of personal vehicles may include: concurrent travel of family members or desire for personal travel/vacation in conjunction with business travel.

c. County vehicles shall not be used for personal purposes other than transportation for meals, etc. incidental to the official travel, nor to transport non-employees except for official purposes.

d. Smoking and consumption or transportation of alcoholic beverages is prohibited in County vehicles.

e. County gas credit cards required for business travel are available to all Department/Division Heads through the **Umatilla County Finance Office**. These credit cards are only to be used for the purchase of fuel and vehicle related expenses for County vehicles or personal vehicles specifically authorized for official travel not otherwise receiving mileage reimbursement. By doing so, the County saves the amount of State and Federal fuel taxes.

**3. Meal Expenses:** Meal expenses will be reimbursed by the County only as provided in this section.

a. **When not traveling away from home.** When not traveling away from home overnight, meal expenses will be reimbursed only in the following circumstances:

1. Directly Related. The meal is combined with the conduct of County business; County business is actually conducted during the meal period; and there is more than a general expectation that some County benefit will be derived from the combined business and meal meeting; or
2. Associated with Business. The meal is associated with the active conduct of County business and is directly before or after a substantial County business discussion or meeting; or
3. Trade/Professional Meeting. The meal is directly related to and necessary for attending a meeting, conference or convention of a chamber of commerce, business league or a trade/professional association.

Reimbursement requests must be submitted within 30 days of expenditure, and include original detailed receipts, documentation of the business purposes of the meal, and a list of those attending the meal. Gratuities are limited to 15% of allowable purchase items.

b. **When traveling away from home/overnight.** Method of reimbursement is only by per diem. A per diem will be allowed for travel that is both out-of-town and overnight, and for meals not provided by the conference, training, or hotel. Request for Per Diem payment will be incorporated in the Pre-Travel Authorization form, and a copy of the authorization shall be included with the payable requests.

The rate of per diem is as follows:	Rate
(1) Breakfast	\$12.00
(2) Lunch	\$15.00
(3) Dinner	\$20.00

For a meal to be included in the Per Diem allowance, the following applies:

- (1) Breakfast - if departing prior to 7:00 a.m., or returning after 8:00 a.m.
- (2) Lunch - if departing prior to 12:00 noon, or returning after 1:00 p.m.
- (3) Dinner - if departing prior to 6:00 p.m., or returning after 7:00 p.m.

Unless otherwise allowed by the Board of Commissioners upon showing of good cause, per diem will be paid after completion of travel and upon review and approval by Department Head and submission of payable.

c. **Collective Bargaining rate.** In the event meal expenses are established at a different rate under a collective bargaining agreement, the agreement shall determine the rate and the method of meal reimbursement.

d. **Meals provided by conference or training.** When meals are provided by the conference or training; the costs (if any) of those meals should be paid for by the County with conference registration fees. In the event this is not possible, an employee can be reimbursed for the cost of the meal with adequate documentation and approval.

#### **4. Documentation and Receipts:**

a. Proper documentation and receipts must accompany all requests for reimbursement of allowable expenses. Receipts shall show detail of services purchased. "Fill-in receipt stubs" or unspecific credit card receipts that lack purchase detail are not acceptable.

b. Requests for reimbursement shall be submitted to the employee's department head, or liaison County Commissioner (whichever is applicable), in a timely manner. After approval, Employee Expense Statements shall be attached to appropriate accounting forms and submitted to the Finance Department within thirty (30) days of completion of the travel, or payment shall be disallowed.

c. Should travel, lodging, or meal expenses be incurred without appropriate prior approval, reimbursement may only be allowed by the Board of Commissioners upon showing of good cause for the failure to obtain the required authorization.

d. In instances where reimbursement is being requested for "multiple meals," (i.e., meals for clients, co-workers, committee members, associates, etc.), receipts must be clearly marked with the names of all individuals whose expenses are being reimbursed (or client reference number, if applicable), and with the purpose or nature of business being conducted.

**5. Lodging:**

Lodging shall be prepaid by the County by check or County issued credit card. Any additional charges resulting from non-employee guests and/or personal expenses will not be paid by the County.

**6. Miscellaneous Expenses:**

Taxi, parking, etc. will be reimbursed to the employee with proper documentation.

ATTACHMENT      #1 Pre-Travel Authorization Form  
                         #2 Travel Cost Worksheet  
                         #3 Travel Cost Worksheet Instructions/Per Diem Calculations  
                         #4 Travel FAQs

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BOARD OF COMMISSIONERS BY  
GEORGE MURDOCK, CHAIR

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DATE ADOPTED