

Series 4000 – Personnel

All Personnel

SP 4156.31(a)

TRAVEL POLICY

When traveling, employees should make all reasonable efforts to select the most cost effective method of transportation that meets the intended purpose of travel.

Use of Personal Vehicle

A personal vehicle may be used 1) for local trips up to 15 miles one-way, 2) when a fleet vehicle is not available, or 3) the available fleet vehicle does not conform to the needs of the intended travel for all trips further than 15 miles one-way. Mileage will not be reimbursed for one-way trips over 15 miles without verification from the Fleet Administrator that a conforming vehicle was not available.

Employees performing authorized travel involving the use of their own vehicle shall be reimbursed for mileage at the current rate per mile as approved by the Internal Revenue Service (IRS). **Mileage shall be reimbursed for the actual round trip mileage from the employee's home or worksite.** When two or more persons attend a conference or meeting, and a private vehicle is used, mileage will be reimbursed for one vehicle unless the use of an additional vehicle has been approved by the supervisor. Every attempt should be made to coordinate travel. (Form CSSF 003)

If a personal vehicle is used to either transport students or conduct work related activities, the employee's personal insurance policy is the primary coverage in case of an accident and/or vehicle damage and SCSOS will only cover the excess over the employee's policy limit. You must submit evidence of a valid CA Driver's License and provide a Certificate of Insurance in the amount of \$100,000/\$300,000 for Bodily Injury Liability and \$50,000 for Property Damage Liability to the Business Department with the first claim or upon request.

Fleet Vehicles

Fleet vehicles are maintained for the convenience of SCSOS employees and may be reserved through the Facilities, Maintenance, Operations, and Facilities (FMOF) Department. Refer to the Fleet Vehicle Procedures in FMOF for guidance on use of fleet vehicles and also the Fleet Vehicle Reservations for procedures on reserving fleet vehicles.

Rental Vehicles

Rental vehicles are available through Enterprise Rent-a-Car (ERAC). An authorization code must be obtained from the Internal Business department prior to obtaining the rental vehicle. SCSOS employees are authorized to rent intermediate size and smaller vehicles only. If a larger vehicle is rented the employee/non-employee will be expected to personally pay all fees related to the cost difference between the intermediate size vehicle and the larger vehicle. If the original receipt does not clearly indicate the difference in cost between the authorized intermediate size vehicle and the vehicle rented, the reimbursement will be based on \$24.00 per day. The printed original statement from the automobile rental agency is required. The total charges must be included on the statement. Automobile rental costs will not normally be reimbursed when hotel shuttle services are available. Upon completion and return of the rental vehicle, instruct ERAC to bill the SCSOS account.

Accidents While Operating County Vehicles

The following procedure needs to be followed if an accident occurs while you are driving a county vehicle.

1. At the time of the accident, make every attempt to note the following information on the accident report form:
 - a. Vehicle number that you were driving (if applicable).
 - b. License number of the vehicle you were driving.
 - c. Date/time of accident.
 - d. Location where the accident occurred.
 - e. If there were any injuries to anyone involved.
 - f. Other party's:
 - name/address
 - make/model of vehicle
 - insurance company
 - policy number (if possible)
 - g. CHP or local police should be called and you should determine where CHP or local police report may be obtained.
 - h. Brief outline of what happened.
 - i. Pictures of damage, if possible.
2. As soon as possible following the accident, notify the Business Services Department providing a copy of the accident report form.
3. Employees that have had one or more accidents may be restricted from transporting students and, due to the circumstances, may be required to submit to a drug test.
4. Within 24 hours of the accident, provide the Business Services Department with a

written statement including all of the above information obtained as well as any additional information you may have remembered following the accident.

Overnight and Out of State Travel

This policy applies to all employees of the Superintendent of Schools and representatives of the governing board.

Travel includes attendance at workshops, seminars, conventions, conferences or other meetings of interest to the Superintendent of Schools Office.

Requests to attend workshops, seminars, conventions, conferences or other meetings of interest to the Superintendent of Schools Office requiring overnight lodging and/or to travel outside the state must be submitted on Form CSSF 002 and approved by the Superintendent or designee prior to travel.

All other travel must be approved by the Superintendent or designee.

All costs in conjunction with travel shall have been provided for in the department budget. Exceptions shall require a budget revision.

Travel and Conference Compensation

If non-exempt employee's travel requires them to work over and above the normal hours of any work-day or travel on any weekend in order to attend an assigned conference, workshop or seminar, such travel time shall be compensated at the rate equivalent to regular time or, if applicable, overtime at time-and-one-half of the employee's regular rate of pay. Required travel on a holiday shall be paid at time and one-half plus regular pay. Time of departure and return means the time the employee starts the trip, from office or home, and ends the trip at office or home.

Claims for Travel

Travel expenses, except those authorized for prepayment via purchase order, Cal Card, or meals, will be paid on a reimbursement basis. Employees/non-employees must submit the appropriate documentation, which includes receipts for all expenses, except meals and incidentals, to the Superintendent's designee (normally the Director of Internal Business). All receipts and vouchers must be attached to the claim form and must be 8 1/2 x 11 inches or taped to an 8 1/2 x 11-inch sheet of paper. (This is done to prevent the loss of small loose tags and receipts.)

Claims for expenses for approved travel shall be submitted in accordance with rules and regulations adopted by Sutter County Superintendent of Schools (SCSOS). All travel claims shall be paid on a reimbursement basis after the travel has occurred except as provided herein. Travel outside of the state must be pre-approved. All reimbursements

must have proof of payment by the individual submitting the form, with the exception of meal and incidental reimbursements. In the event another individual paid on their behalf, that individual must have administrative approval, and complete a W-9 and submit for reimbursement.

Claims shall be submitted within 30 days after travel unless prior approval has been obtained by supervisor.

Meals and Incidentals

Meal and incidental costs will be covered on a per diem basis and reimbursements based on IRS approved meal allowances. Receipts for reimbursement are not required. Incidentals include, but are not limited to the following: baggage handling gratuity and shuttle or other service provider gratuity. The use of a Cal Card for reimbursable meals and incidentals is strictly prohibited.

The standard per diem rate is as follows:

Incidentals	\$ 5.00
Breakfast	\$18.00
Lunch	\$20.00
Dinner	<u>\$31.00</u>
TOTAL	\$74.00

High-cost localities per diem rate is as follows:

Incidentals	\$ 5.00
Breakfast	\$22.00
Lunch	\$23.00
Dinner	<u>\$36.00</u>
TOTAL	\$86.00

The following are considered high-cost localities in California for all of the calendar year or the portion of the calendar year specified by the key city name. Refer to IRS guidance for high-cost localities outside of California.

Key City	County or other defined location	
Los Angeles	Los Angeles, Orange, and Ventura, and Edwards AFB, less the city of Santa Monica	October 1 – September 30
Mammoth Lakes	Mono	December 1 – March 31
Monterey	Monterey	October 1 – September 30
Napa	Napa	October 1 – November 30 and February 1 – September 30
Palm Springs	Riverside	October 1 – April 30
San Diego	San Diego	October 1 – September 30
San Francisco	San Francisco	October 1 – September 30
San Luis Obispo	San Luis Obispo	June 1 – July 31
Santa Barbara	Santa Barbara	October 1 – September 30
Santa Monica	City limits of Santa Monica	October 1 – September 30
South Lake Tahoe	El Dorado	December 1 – March 31
Sunnyvale/	Santa Clara	October 1 – September 30
Palo Alto/San Jose		
Yosemite National Park	Mariposa	January 1 – April 30

Per diem is allowed for travel of less than 24 hours but more than 12 hours and is limited to 75% of the prescribed rate. Similarly, the per diem allowed for the first and last day of travel is limited to 75% of the prescribed rate.

If a grant or funding agency specifies receipts are required, only actual expenses may be claimed not to exceed the standard per diem rate (\$74.00) or high-cost locality rate (\$86.00) as applicable.

If the actual daily cost is less than the limitation prescribed herein, **only the actual amount may be claimed.** If a meal is not taken, no amount may be claimed.

If meals are included in the cost of the conference, alternate meals will only be reimbursed with a statement of necessity included with the reimbursement claim and approved by the employee's supervisor. Meals for meetings that do not require an overnight stay require an agenda and a statement of necessity approved by the employee's supervisor.

Meals that are included as part of conference registration shall not be claimed on Travel Expense Claim Forms for reimbursement. For example, if breakfast and lunch are provided at the conference and included as part of the registration fee, the maximum allowable per diem reimbursement for meals (Dinner only) and incidentals is \$36.00 (\$31.00 + \$5.00) for the day at the standard per diem rate and \$41.00 (\$36.00 + 5.00) for the day at the high-cost locality rate. Continental breakfast services with the conference are not considered a meal for this purpose.

Reimbursements for meal expenses directly related to and necessary for attending business meetings or conventions of certain exempt organizations are excludable from wages if the expenses of your attendance are related to your trade or business. These organizations include chambers of commerce, business leagues and trade or professional associations.

Meals not requiring overnight stay may be considered taxable unless:

1. Reimbursement or allowances provided to employees while entertaining customers if the entertainment is directly-related or associated to a substantial business discussion for a clear business reason in a clear business setting. *See Income Tax Regulations section 1.274-2 (c) and (d);*
2. Reimbursements for meal expenses directly related to and necessary for attending business meetings or conventions of certain exempt organizations (including chambers of commerce, business leagues, trade or professional association) when attendance is required by the employer (*Regulations section 1.274-2(d)(3)*). For this exception to be applicable, the employer-paid meal must be provided at the site of the meeting or convention, with the employee not eligible for meal reimbursement if they take their meal elsewhere.

Banquets

A banquet breakfast, luncheon or dinner, which is an official part of a conference and for which there is a prescribed fee, may exceed a meal limitation amount as previously designated and may be reimbursed at actual cost.

Allowances – Less than 24-hours

Expenses for approved trips of less than 24 hours, or the day(s) of travel for overnight trips, may include but are not necessarily limited to parking, bridge tolls, taxi fares, bus fares, and meals.

Meals within the county will be allowed only if such meals are an integral part of the officially assigned duties of the employee/non-employee, such as:

Chamber of Commerce, Safety Council, or other meetings or events where employee is acting as an official representative of the SCSOS. Bona fide business lunches with an attached agenda are allowable. Luncheon meetings, of an unofficial or casual nature, conducted among SCSOS employees/non-employees are not eligible for reimbursement even though SCSOS business may be discussed.

Lodging

Lodging shall be reimbursed for authorized stay-over. Employees will attempt to secure lodging at the most reasonable rates. If a spouse is in attendance, reimbursement shall not exceed the rate for single occupancy lodging. Form CSSF 006 should be used with all lodging accommodations to exempt payment of occupancy tax. However, some counties/cities do not accept this waiver. Cost of cancellation or no show at a hotel is the responsibility of the employee unless approved by the department head. Original receipts are required for reimbursement.

Transportation

Economy, standard, tourist, or similar air-fare rates are allowed. Business first class fare will be allowed only in emergency situations with prior approval of the County Superintendent. The option for use of a private vehicle or air transportation or other mode may be allowed except that the county office shall make reimbursement for transportation resulting in the least cost to the county office, considering all other costs. The amount allowed for subsistence expenses will be no more than the amount per diem that would have been allowed had the trip been made by public transportation.

If a department requests the cancellation of an air travel reservation, it will notify the Internal Business department of any credits received, the credit expiration date if available, and any credits used. To ensure credits are used appropriately, the Internal Business department is responsible for monitoring all airline credits resulting from flight changes or cancellations. Although airline credits are held in the name of the employee/non-employee, these credits are owned by SCSOS. Any unauthorized use of airline credits detected by the Internal Business department will be reported to the Superintendent.

Costs and fees associated with early check-in or seat upgrades for air travel are not eligible for reimbursement.

Registration

Registration fees are reimbursable with prior administrative authorization.

Conference Fee

Actual conference fees will be reimbursed. Ancillary or voluntary activities associated with a conference, will not be reimbursed without prior written administrator approval. Whenever travel is properly authorized and costs are incurred, the employee shall be required to prepare a Travel Expense Claim (**Form CSSF 004**) which shows in detail all expenditures incurred. Invoices or proof of payment shall also be provided and attached to the claim for the following:

Invoices or Proof of Payment Necessary

air-fare/train-fare/taxi-fare
lodging/registration
conference fees
car rentals
parking
toll

The claimant shall certify by signature that all amounts claimed were actual and necessary. Documentation must show the inclusive dates of each trip for which allowances are claimed and the times of departure and return. Time of departure and return means the time employee starts the trip, from office or home, and ends the trip, at office or home.

The County Superintendent or designee shall be required to review and approve each travel claim by signature. In the event any travel cost item is not covered by, or exceeds this policy, the claim and item in question shall be referred to the County Superintendent or designee for specific approval with a statement of justification.

Claims shall be filed within 30 days after return from travel unless prior approval has been obtained by supervisor.

All claims shall be submitted within 20 working days of year-end (June 30).

Advances

County office funds may be issued in advance of travel for official business trips, for employees and board members when estimated costs will exceed \$25.00. Advances will be limited to no more than 75% of the total estimated costs and submitted for approval with Form CSSF 002. Upon return, a claim must be submitted with supporting receipts attached with Form CSSF 004. An advance made shall be deducted from the subsequent travel claim. If an advance exceeds actual cost, the claimant shall file a claim showing amounts expended and reimburse the county office for the excess amount within 15 days after return from the trip. County Office personnel with outstanding advances will not be entitled to further advances until all previous advances have been cleared. Employees with outstanding travel claims at the end of the fiscal year authorize a salary deduction in the amount of the advance.

Emergency/Unanticipated Events

In the unusual event an employee experiences unforeseen circumstances while on travel, such as flight delays or cancellations, severe weather, or natural disaster, the Superintendent may approve reimbursements exceeding the limits described in this policy related to these circumstances. In addition, the Superintendent may approve other related

costs necessary to complete the travel assignment including lodging and alternate transportation arrangements.

Non-Employee Drivers

Non-employees, such as parents or community members, may be authorized to operate a vehicle as representatives of the county office. Any expenses incurred as a result of non-employee travel shall have been budgeted by the department requesting travel.

Non-employees shall not operate county-owned vehicles without prior written approval of department head. Non-employees who may be transporting students and or employees with their own vehicle shall be required to submit proof of insurance (same limitations as employees) and a DMV driving record to department for which they will be transporting students.

Communications

Telephone, Internet, or fax expenses are permitted for county office business purposes only.

Legal Reference:

EDUCATION CODE

1081 Travel expenses

42634 Itemization of expenses

44032 Travel expenses

44016 Travel expense

44033 Automobile allowances

44802 Student teacher's travel expense

Management Resources:

INTERNAL REVENUE SERVICE PUBLICATIONS

Per Diem Rates (For Travel Within the Continental United States), Publication 1542

WEB SITES

Internal Revenue Service: <http://www.irs.gov>

U.S. General Services Administration, Per Diem Rates: <http://www.gsa.gov/perdiem>

US Labor Department

http://www.dol.gov/whd/overtime_pay.htm

FLSA Fact Sheet 22 Hours Worked Under Fair Labor Standards

<http://www.dol.gov/whd/regs/compliance/whdfs22.pdf>

FLSA Fact Sheet 17A Exempt Employee

http://www.dol.gov/whd/regs/compliance/fairpay/fs17a_overview.htm