

Travel and Travel Expenses

It is the policy of the County Superintendent to reimburse employees and the County Board for expenses incurred in the performance of duties pursuant to statutory authorizations. The County Superintendent will establish fair and reasonable rates for meal and mileage reimbursements for the County Office.

The County Office may require or allow employees to travel or attend meetings, trainings, conferences, and workshops, hereinafter referred to as meetings, as part of their work duties in service to the County Office. Travel regulations apply uniformly to the Superintendent of Schools, Board members, and employees. This policy serves to provide clarity for the travel expenses that the County Office will fund and for those expenses that are considered the personal responsibility of the employee. These regulations provide the necessary elements for an Accountable Plan as required by the Internal Revenue Service (IRS).

An accountable plan is one that has a business connection, requires the employee to substantiate expenses within a reasonable time, and requires the return of any excess advanced amounts. According to IRS regulations, accountable plan payments are not wages and are not subject to FICA, FUTA, or federal income tax withholding. However, non-accountable plan payments are considered wages and are subject to FICA, FUTA, and federal income tax withholding.

The County Superintendent, or designee shall approve requests for travel within the financial limitations set forth by the annual adopted budget. Unbudgeted meetings may be approved on a case-by-case basis.

Travel expenditures may be reimbursed only if (1) necessary business was conducted during the mealtime as evidenced by a published agenda, (2) the meeting required business with associates who are not employees of the County Superintendent and/or (3) the required business is approved in advance.

Attendance

When employees attend a meeting, the content, speakers' presentations, and work sessions are assumed valuable to their training and development. Employees are expected to attend all sessions unless they are ill or an emergency occurs. If speakers are presenting at meals, it is important to take advantage of the information. If a meal is included in the registration, employees cannot be reimbursed for a meal elsewhere. Also, if lodging is included in the registration, employees cannot be reimbursed for an alternate room cost.

Employees may be required to share information from the meeting with other staff.

Alcohol

Alcohol does not qualify as a reimbursable expense.

Meals and Incidental Expenses

a. Meals with an overnight stay:

A per diem rate, based on the U.S. General Services Administration (GSA) Standard California Meals & Incidentals Expense (M&IE) amount, is provided when the employee is authorized to attend a meeting that requires an overnight stay.

Pro-rata meal allowance, not to exceed 75% of the M&IE, is provided when the employee is on the first or last day of travel as follows:

Overnight Travel Requirements		
Event	First Day of Travel	Last Day of Travel
Breakfast	Trip begins before 7:00 AM	Trip ends after 7:00 AM
Lunch	Trip begins before 11:00 AM	Trip ends after 11:00 AM
Dinner	Trip begins before 7:00 PM	Trip ends after 7:00 PM

b. Meals without an overnight stay:

When the authorized travel for business purposes does not involve an overnight stay, one of the following exceptions must be met in order to be reimbursed for meal(s):

i. Allowance

Employees will receive a taxable flat allowance of \$20 when the following conditions are met:

- Travel does not require overnight stay; and
- No meal is provided in association with the meeting/event/function requiring travel; and
- One-way travel is 100 miles or more from their home or primary work sight, whichever is the starting place; or workday exceeds 10 hours

Receipts are not required for this allowance.

The following are ineligible for this allowance:

- Employees required to transport students as a regular function of their job responsibilities
- Any travel within Colusa County and the contiguous counties

ii. Reimbursements for meal expenses directly related to and necessary for attending meetings or conventions of certain exempt organizations (including chambers of commerce, business leagues, trade or professional organizations) when attendance is required by the employer (IRS regulations section 1.274-2(vii)). Receipts must include the name of the organization as well as the purpose of the meeting or convention.

iii. Reimbursements provided to employees while meeting with associates if it is directly related or associated to a substantial business discussion for a clear business reason in a clear business setting (IRS regulations section 1.274-2). Receipts must include the name of the associate(s) and the specific topic of the meeting, including but not limited to an agenda.

Event	Requirements
Breakfast	Between 7:00 AM and 10:00 AM
Lunch	Between 11:00 AM and 2:00 PM
Dinner	Between 5:00 PM and 8:00 PM

- c. Incidental expenses are based upon the IRS standard, and are limited to:
- i. Laundry, dry cleaning, and pressing of clothing, and
 - ii. Fees and tips for persons who provide services, such as food servers and luggage handlers.

Banquets

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

Mileage

Employees performing authorized travel involving the use of their own vehicle shall be reimbursed for mileage at the allowable IRS mileage reimbursement rate.

Employees who use their own vehicles in the conduct of business on behalf of the County Office shall have a valid California driver's license on file at the Business Office and shall maintain liability insurance. Proof of driver's license and insurance shall be submitted prior to reimbursement.

The employee's insurance will be considered the primary source in seeking a liability claim, and the County Office will assume, as a secondary source, any liability costs that exceed the employee's required insurance coverage.

Employees shall be eligible for mileage reimbursement for travel that is necessary for the job and takes place between the first work assignment and the final work assignment before returning home.

No travel reimbursement will be made when the distance to the initial work site or home from the final work site in a day is less than the distance to or from the primary work site.

For the circumstances when an employee is requested to proceed directly to or from a work site that is a longer distance from the employee's home than it is from the employee's home to the primary work site, the difference between the two distances may be claimed.

Lodging

The County Superintendent allows employees to be reimbursed for actual lodging costs considered reasonable and necessary in the geographic area of the meeting as approved. Employees shall request the government rate or lowest available rate when traveling. When lodging is provided by the registration process, the registration rate will be reimbursed when government rate is not available. Variations in accommodations will be subject to approval by the County Superintendent.

Out of State Travel

The County Superintendent, or designee, must approve all travel outside of the State of California.

Other

Economy, standard, tourist, or similar airfare rates are allowed. First class, business class, or similar airfare rates will be allowed only in emergency, disability, or medically necessary situations with prior approval of the County Superintendent or designee. The option to use taxis, car services, a private vehicle, air transportation, or other mode may be allowed. However, after considering all other costs, the County Office shall make reimbursement for transportation that results in the lowest cost to the County Office. Tips for taxis, Uber, Lyft, or any other car service are limited to 15%.

Prepaid Travel

Meeting expenses, including travel, lodging, and registration, shall be arranged in advance through the issuance of a purchase order or prepayment.

Travel Advances

A travel advance is a sum of money paid to an employee prior to business-related travel to cover reimbursable expenses. The County Superintendent shall approve travel advances on a case-by-case basis only, and those advances shall not exceed 75% of estimated expenditures, with the exception of the per diem meal allowance. Receipts for expenditures of travel advances must justify actual costs; any unauthorized expenditure of advance shall be considered a misappropriation of County Office funds by the employee. 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 expended 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. Non-employees, such as parents or community members, may be authorized to perform travel as representatives of the County Office. Any expenses incurred because of non-employee travel shall have been budgeted by the County Office.

In order to protect the County Office from any losses that result from travel advances, an employee may be required to sign a receipt allowing deduction from her or his next paycheck.

Receipts

The County Superintendent requires that original or electronic receipts for all reimbursable expenditures, other than meals and mileage, be submitted with an employee's claim for reimbursement. In the event that a receipt is not issued, such as tolls and parking, other documentation showing the duration and purpose of the expense will be accepted.

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.

Each travel claim shall be approved by authorizing signature in order to qualify for payment. If any item is not covered by, or exceeds this policy, the claim and any documentation and a statement of justification shall be referred to the County Superintendent, or designee, for consideration.

Credit Card Usage

If an employee has been issued a credit card for the Colusa County Office of Education, it may be used for expenses while traveling. The above limitations and conditions apply. If the employee charges an unallowable expense or an expense in excess of the above limits, the employee will reimburse the County Office for the difference at the time of submission of their credit card statement. If an employee chooses to use the credit card for meals, any unused allowance is forfeited.

References:

Superintendents Policies and Procedures

2240 Workshops and Conferences

California Code of Regulations (CCR) Title 5 - Education

17430-17436 Travel Expenses for County Superintendents of Schools and Designated Staff Members

Education Code

1096 County Boards of Education salaries and expenses

200-1201 County Superintendents of Schools, appointment, qualifications, salary, and expenses

1942 County School Service Fund programs and services to pay actual and necessary travel expenses

44032-44033 Employees rights and duties, payment of the actual and necessary expenses

Vehicle Code

16451-16452 Proof of financial responsibility, insurance policy

Management Resources

IRS Publication 15-B, 535, 1.274-2(c)(d)(3), Employer's Tax Guide to Fringe Benefits, business expenses

Website US General Services Administration per diem rates for California (www.gsa.gov)

Collective Bargaining Agreements

Adopted: March 1, 1993

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