

# PARK COUNTY SCHOOL DISTRICT NO. 6

## **TRAVEL GUIDELINES**

Authorized travel by school personnel will be governed by Park County School District No. 6 Board policy, these guidelines, and State of Wyoming Statutes. These guidelines were designed with IRS Publication 463 – Travel Expenses in mind. (It should be noted that federal law takes precedence over state statute or an employment or union contract when determining whether a meal or lodging is taxable or not.)

It shall be the responsibility of the traveler and their immediate administrator or supervisor to assure that all travel expenses submitted to the District for reimbursement, regardless of the source of funds, is accomplished for the benefit of the District, is necessary, and such travel utilizes the most cost effective arrangements.

**It is the responsibility of the traveler to read and understand these guidelines as well as prepare his own Travel Report/Claim for Travel Reimbursement Form legibly and accurately complete with any and all supporting documents.**

Administrators and supervisors shall ensure that all reimbursement requests are within the approved guidelines. They shall also assign the proper expenditure account code(s), sign, and date granting approval for the payment or reimbursement.

All necessary expenses incurred for goods and services purchased while traveling on official District business will be reimbursed up to but not exceeding the IRS APPROVED TAX-FREE ALLOWANCES FOR TRAVEL. (See the current IRS per diem rates at the US General Services Administration website - <http://www.gsa.gov>.)

## **TRANSPORTATION**

### VEHICLES

Whenever feasible, employees are to check out a District vehicle through the transportation department. If a vehicle is not available, the transportation director will rent a vehicle for your trip.

### MILEAGE

Only in limited circumstances and as a last resort, an employee may use a personal vehicle with **prior approval** of a designated administrator or supervisor. Mileage will be reimbursed at the rate set by the federal government. The current rate is \$.56 per mile.

Mileage claimed to out-of-state destinations will be limited to distance identified using Mapquest. In-state mileage will be calculated using the attached mileage chart.

## TAXIS, SHUTTLES, PARKING, TOLLS

Services such as these will be reimbursed only from a vendor generated receipt. Any gratuities associated with these types of travel costs **will not** be reimbursed and should not be charged against the District.

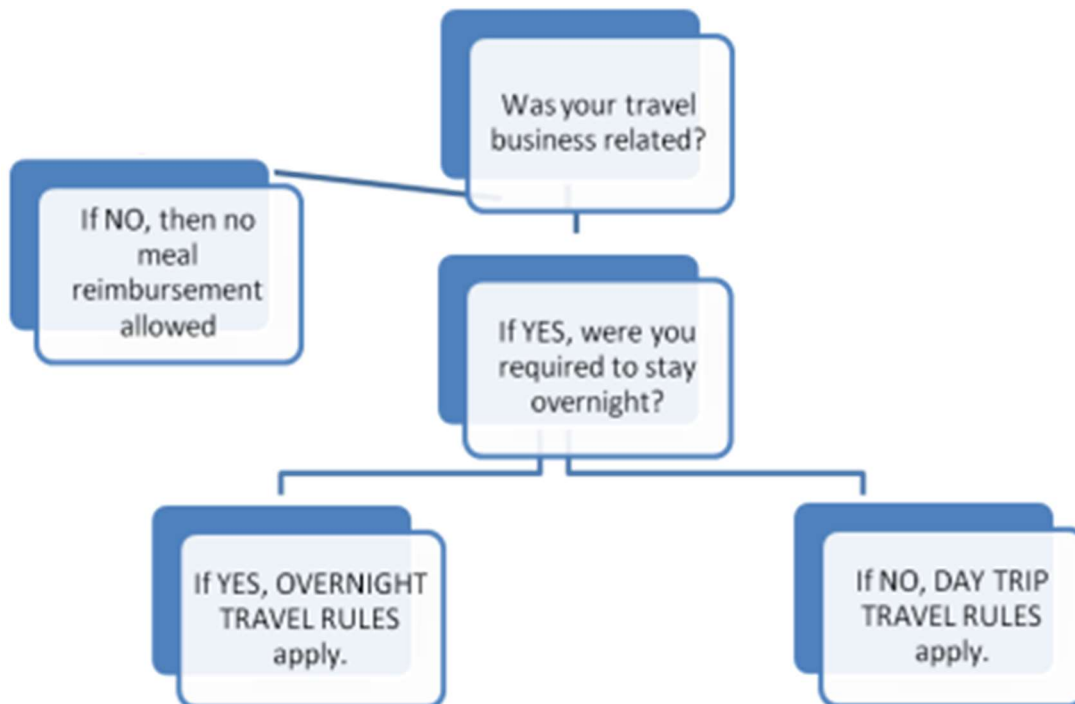
## COMMERCIAL AIRLINES

Reservations should be requested as far in advance as possible to aid the District in taking advantage of discounted air fares. If the employee makes their own flight arrangements, any invoices, etc., should be remitted to the Business Office.

## MEALS

The use of a District credit card for meals when traveling on school business is discouraged. Employees should pay for their own meals while traveling on school business and then file a travel report and claim for reimbursement when they return to the District.

How employees will be reimbursed for travel meals depends upon whether they were required to stay overnight. Trips which do not require an overnight stay will be reimbursed under the DAY TRIP TRAVEL RULES. Those trips requiring an overnight stay will be reimbursed under the OVERNIGHT TRAVEL RULES. See the attached schedule to determine which rules affect you. This chart is not all-inclusive. Please read the following guidelines for any additional information which may affect a reimbursement.



## OVERNIGHT TRAVEL RULES

- Meal reimbursement is **NOT** taxable income to employee
- Checks cut each Thursday
- Claim for Travel Reimbursement required complete with meeting documentation
- Per diem rules and limits followed for calculating meals ([www.gsa.gov](http://www.gsa.gov))
  - Day leaving and day returning calculated at 75% of per diem
- No meal receipts necessary

## OVERNIGHT TRAVEL RULES

## DAY TRIP TRAVEL RULES

- Meals are **TAXABLE FRINGE BENEFIT** to employee
- Reimbursement made through regular paycheck monthly
- Should file a Claim for Travel Reimbursement by 20th
- No meal receipts necessary
- Reimbursed by IRS M&IE (Meal & Incidental Expenses) @ [www.gsa.gov](http://www.gsa.gov)

\$11

Lunch and/or \$23 dinner

When an employee travels **away from home overnight** on school business, all necessary expenses incurred will be reimbursed under the OVERNIGHT TRAVEL RULES. If the traveler returns to the District and substantiates the business purpose of the trip and any travel expenses incurred, the reimbursement will **not** be considered a taxable fringe benefit and payment will be made weekly (on Thursdays).

For taxability, the definition of travel away from home is crucial and has been interpreted by the Supreme Court to require the employee to stay overnight. The overnight requirement is not met by merely stopping for rest or a nap. The rest needed must be substantial. **NOTE: The District administrator or supervisor should not allow reimbursement for lodging/meals to employees when it would be more economical and advantageous to the District for them to return to Cody.**

For an employee to qualify for a travel expense reimbursement, the trip must have been business related and the employee must adequately account to the District any travel expenses incurred within a reasonable amount of time. These criteria can be met by filing a timely **Claim for Travel Reimbursement** noting the nature of the travel, destination, dates, departure & arrival times, etc. Conference or meeting documentation must be attached, the claim approved, and received by the Business Office. Forms can be obtained from the Business Office or any of the school offices.

Meals will be calculated using the IRS per diem method for the area traveled to. This means that the employee accepts the federal government's standard daily meal allowance for the area/region of the country he has traveled to in lieu of keeping detailed meal receipts. The current IRS per diem rates can be found at the General Services Administration website, <http://www.gsa.gov>. (See attached.) The per diem meal and incidental expense (M&IE) allowance for all of WY - other than Sheridan, Jackson, and Gillette (which have higher rates) - is \$46 per day.

For the day a traveler departs Cody and for the day he returns to Cody, he will receive 75% of the per diem rate. For instance, if J Schmo travels to Cheyenne on Monday to attend a conference which lasts thru Friday and subsequently returns to Cody, his meal allowance for the week calculated using WY per

diem would be \$34.50 M + \$46 Tu + \$46 W + \$46 Th + \$34.50 Fr or \$207.00 with no meal receipts necessary.

## DAY TRIP TRAVEL RULES

Meal reimbursements for school personnel who do not stay overnight are a taxable fringe benefit according to the IRS and are to be reported as wages on employee Form W-2s. All applicable federal employment taxes will be assessed.

These items will be paid through employee regular paychecks monthly. A completed **Claim for Travel Reimbursement** should be submitted by the 20<sup>th</sup> of a month to be included in that month's paycheck. Meal receipts need not be attached. Meals for day trip travel will be calculated at \$11 for lunch and/or \$23 for dinner. Breakfast is not reimbursed.

## USE OF CREDIT CARDS

**The use of District credit cards to pay for meals while on school business is discouraged and these travel rules will not be suspended by using one.** All cost limits established in these guidelines will apply to any personnel travel expense to conduct school business no matter the method of procurement. The employee checking out the District credit card will be held responsible for all charges to the card. The credit card and all itemized receipts are to be returned to the District/issuing department the next business day upon return to Cody along with payment for any personal items (WY sales tax, tip overages, room service charges, etc).

As per Board of Education policy DKC Travel Authorization / Travel Expense Reimbursement, 'any charges against the credit card not properly identified with travel expense receipts paid for by the school employee by check, US currency, or payroll deduction will be disallowed and must be repaid to the District'. In the case of any disallowed charges not repaid timely, the District will have a prior lien against and a right to withhold any or all funds payable or to become payable to the employee up to the amount of the disallowed charges and interest at the same rate as charged by the company issuing the credit card'.

Park County School District No. 6 is an agency of the State of Wyoming and therefore is sales tax exempt in and by all Wyoming businesses according to Wyoming State Statute 46-15-105(a)(iv)(A) thus the District will not reimburse an employee for Wyoming Sales tax paid for goods and services or for travel charges for District use.

Reimbursement for gratuities is at the sole discretion of your administrator or supervisor. Gratuities listed on receipts, if approved, will be reimbursed up to but not exceeding 15% of the total amount for meals before any sales tax or service fees have been added. **Cash gratuities left on the table are not reimbursable.**

**Alcoholic beverages are not reimbursable.** Other items, considered incidental expenses, are generally not reimbursable such as bottled water, coffee / drinks, gum, snacks, etc. Optional banquet / meal or entertainment / social events that occur in conjunction with conferences / seminars are not reimbursable.

## LODGING

Employees are encouraged to arrange lodging in advance of taking a trip and to use District vouchers or purchase orders whenever possible. In the event that an employee has paid his lodging personally, any and all receipts pertaining to his stay must identify vendor's name and business address, dates, room rates, number of occupants, name(s) of employees staying, and detail of each item charged to the occupant and be submitted for the costs to be reimbursable.

Gratuities/room services/phone/internet/ laundry services/movies/ bell hops/porters are considered incidental expenses and are not reimbursed.

## TRAVEL ADVANCES

At this time, the District does not permit travel advances for meals and lodging to employees. All payments will be made upon an employee's return and submission of Travel Report/Claim for Travel Reimbursement Form complete with any and all required documentation. Meal receipts are not required when meals are calculated using the per diem method.

## ADVANCED VENDOR PAYMENTS

Employees are encouraged to use the District voucher / purchase order system for travel whenever possible. The two main types of advance vendor payments are for commercial airlines and hotel/motel rooms when dates and rates are known. **All receipts must be submitted to substantiate travel costs.**

## FALSE CLAIMS IS A FELONY

Travelers are reminded that any misrepresentation in any amount constitutes a felony offense under W.S. 6-5-303. The Claimant attests to the validity of the claim when (s)he signs the perjury statement on each claim:

"I certify under a penalty of perjury and subject to the provisions of W.S. 6-5-303 and its penalties, that the foregoing claim is a true and just record of necessary expenses paid by me while on official school District business and for which I am legally entitled to reimbursement by Park County School District No. 6. I do further certify that no part of the foregoing claim has been paid by Park County School District No. 6 or any other source."

# INSTRUCTIONS FOR FILING TRAVEL REPORT/CLAIM FOR TRAVEL REIMBURSEMENT FORM

## DAY TRIP TRAVEL

Fill out Travel Report/Claim for Travel Reimbursement Form.

- ✓ Meal reimbursement rates are \$11 for lunch, \$23 for dinner, and no reimbursement for breakfast. You do not need to submit receipts.
- ✓ Attach any necessary receipts. (Meal receipts are not necessary however you will need actual vendor receipts if you are requesting reimbursement for taxis, parking, etc.) ✓ Sign and date.

Submit Travel Report/Claim for Travel Reimbursement Form to your administrator or supervisor for coding and approval.

Submit Travel Report/Claim for Travel Reimbursement Form to Business Office for payment.

(Reimbursed day trip travel is a taxable fringe benefit and subject to payroll taxes therefore is reimbursed through your **paycheck monthly** on pay day.)

## OVERNIGHT TRAVEL

Fill out Travel Report/Claim for Travel Reimbursement Form

- ✓ Look up the federal per diem rates for meal reimbursements for the area you are traveling to (see <http://www.gsa.gov> for chart). Most areas of WY are \$46 per day. o Traveler is limited to 75% of per diem for the day leaving the District and the day returning to the District.
  - o If your meeting/conference provides you a meal, you will not be reimbursed for it *even if you decide not to partake.*
- ✓ Attach conference/meeting documentation such as agenda to prove your dates. ✓ Attach any necessary receipts. (Meal receipts are not necessary however you will need actual vendor receipts if you are requesting reimbursement for such items as taxis, parking, etc.)

Submit Travel Report/Claim for Travel Reimbursement Form to your administrator or supervisor for coding and approval.

Submit Travel Report/Claim for Travel Reimbursement Form to Business Office for payment. ✓ Overnight travel is NOT a taxable event to the employee.

- ✓ Claims for overnight travel are processed every Thursday when timely filed.

## USE OF DISTRICT CREDIT CARD

***There are higher standards of accountability if you use the District credit card.*** File a Travel Report/Claim for Travel Reimbursement Form.

- ✓ Attach conference/meeting documentation.
- ✓ Remit any WY sales tax paid, gratuities over 15% of meal totals, any meal amounts over per diem limits, and any other **unallowable** amounts.

Submit Travel Report/Claim for Travel Reimbursement Form to your administrator or supervisor for approval.

Return the credit card and ALL itemized vendor receipts for ANYTHING charged to the card to where it was checked out within two days of return to the District.

REV 1/2021