

Category: 300

Number: 353

Subject: Expense Reimbursement Policy

Purpose: To establish a uniform procedure to reimburse County officials and employees for ordinary allowable and necessary travel expenses incurred as a result of their or in the performance of their official duties for County business at rates established by the Board of Commissioners in accordance with the specific provisions herein.

Authority: The St. Clair County Board of Commissioners has the full authority to establish Out-of-Pocket Reimbursement policies. Policies shall be subject to revision or termination by the Board of Commissioners at its discretion.

Application: This policy applies to all County Elected Officials, Department Heads, Employees and any other person who submits a travel or expense voucher to the county for reimbursement.

Responsibility: The Administrator/Controller and Department Heads are responsible for the implementation and administration of this policy.

Definitions: Standard GSA Region (for Meal Reimbursements) applies for all locations without specified rates on the GSA website. Note that reimbursement is based on location of work activities, not lodging location.

Policy: All Elected Officials, Department Heads, Employees of the County and any other person(s) traveling on official county business are expected to exercise the same care in incurring expense that a prudent person would exercise if traveling on personal business. Expenses will not be reimbursed for non-County travelers (spouses, members of a family, friends, pets, etc.).

If any provision of this policy conflicts with a negotiated labor agreement, the agreement shall prevail for that employee.

EXPENSE REIMBURSEMENT PROCEDURES/GENERAL CONDITIONS

Requests for reimbursement of allowable out-of-pocket expenses must be submitted to Human Resources using an approved reimbursement form. A reimbursement form is available at on the County Intranet or by contacting Human Resources.

A reimbursement request form must be itemized and have the signature of the employee and the employee's department head or supervisor in order to be processed. The County complies with IRS regulations, which require that all business expenses be substantiated with adequate records. The original receipt must accompany the reimbursement request in order to be considered for payment. If proper documentation is not provided, or is incomplete, payment will not be issued.

The department head or supervisor approving the expense reimbursement form will be held responsible for the verification that expense items are necessary and correct and not in violation of this policy. In the event a reimbursement does not conform to the terms

and conditions of this policy, the department head or supervisor will be notified of the specific reasons the reimbursement cannot be processed.

According to IRS regulations a reimbursement request form must be submitted within sixty (60) calendar days of the activity in order to be eligible for reimbursement payment.

An approved and allowable expense reimbursement is paid on an employee's paycheck. The deadline for submitting an expense reimbursement form is noon Thursday the week before the actual payday.

All reimbursement requests are subject to audit by the Administrator/Controller or designee. Periodic audits will be conducted for compliance with this policy. Any falsification of expenditures constitutes fraud and will subject the employee to discipline up to and including employment termination and criminal prosecution.

All out of state travel and/or reimbursements shall require advance approval by the Administrator/Controller.

MEAL REIMBURSEMENT

The County will reimburse an employee for meals incurred while on approved business conducted out of the county. In order to be eligible for meal reimbursement, the travel must meet two conditions:

- a. The travel must be substantially longer than an ordinary day's work requiring an overnight stay or substantial sleep or rest [IRC 162(a)(2)]; and
- b. For the day travel begins and the day travel ends, the per diem meal allowance will be based on the time the employee departs and returns:

Breakfast – travel must commence prior to 6:00 am and extend beyond 8:30 am

Lunch – travel must commence prior to 11:30 am and extend beyond 2:00 pm

Dinner – travel must commence prior to 6:30 pm and extend beyond 8:00 pm

St. Clair County shall utilize the Standard Rate established by the U.S. GSA. This standard rate shall apply to all locations without specified rates on the GSA tables. The rates change annually and employees should consult the GSA website for current rates. The Standard Rate is the lowest rate on the chart.

Meals that are included in the cost of a conference, seminar or meeting shall not be subject to a per diem. Meal reimbursement requests cannot include the purchase of a meal for someone other than the employee. Alcoholic beverages are not permitted and will not be reimbursed.

MILEAGE REIMBURSEMENT

Employees may utilize a personal vehicle for approved business travel and are obligated to comply with Motor Pool procedures when operating their own vehicle. Mileage will be paid at the maximum IRS amount to employees required to use their privately-owned vehicles when conducting County business.

When traveling to out-of-county activities transportation must be shared whenever possible. Economical use of County funds has priority over personal convenience or preference.

All mileage shall be computed from the employee's normal work location to the employee's destination point[s] and from the destination point[s] to the employee's return to their normal work location. When an employee does not report to his or her normal work location at the start of the work day, the employee shall be entitled to mileage reimbursement for miles greater than the distance to normal work location. For example, if the mileage to the employee's normal work location is 10 miles and the destination is 8 miles, the employee is not entitled to mileage reimbursement until traveling an additional 2 miles. Conversely, if the destination is 12 miles the employee is entitled to 2 miles travel reimbursement. When the employee does not report to the normal work location at the end of the work day, the employee is entitled to mileage reimbursement for only those miles greater than the distance to the normal work location. For example, if the work location is 10 miles from the employee's actual location and the employee's is 12 miles from the normal work location the employee is entitled to 2 miles of travel reimbursement. Under no circumstances is mileage allowed between residence and normal work location.

In the event an employee uses a personal vehicle for travel in lieu of air/rail transportation, reimbursement shall be at the prevailing mileage rate up to but not more than the commercial air carrier coach rate.

TRAVEL REIMBURSEMENT

Travel for the purpose of transacting County business, e.g., meeting with state officials or to discuss common concerns with other government officials, will be allowed subject to approval of the responsible department head or elected official.

An employee, with department head approval, is permitted to attend national and state professional conferences or conventions, provided the expense is specifically budgeted. Travel expenses associated with activities such as conferences and seminars should be included as an expense in a department's annual budget. All out of state travel and/or conferences shall require advance approval of the Administrator/Controller.

Miscellaneous expenses of a business nature incidental to official travel, e.g. parking fees, baggage claim, tolls, airfare, ground transportation, etc., shall be held to the minimum amount required for conduct of County business. The original receipt must accompany the reimbursement request in order to be considered for payment.

OVERNIGHT LODGING

Travel requiring overnight stay will be allowed subject to approval of the department head and the specific allocation of funds is in the department's budget. Lodging reimbursement will be provided for actual expenditures for overnight lodging subject to the following restrictions and limitations.

Reimbursement shall be provided when:

- a. the destination is 150 or more miles from the County seat,
- b. the employee must be at the destination at/or before 9:00 a.m., and
- c. the travel commences after lunch on the day preceding.

OR

Reimbursement shall be provided when;

- a. the official business terminates after 5:00 p.m.,
- b. the location is 150 or more miles from the County seat, and
- c. the employee remains overnight and commences travel the following morning.

Reimbursement for travel is limited to the cost of a single standard room at the prevailing rates unless authorized otherwise in advance. In the event a double occupancy room is shared by two employees, each employee may claim reimbursement for one-half (1/2) the rate. If the cost of a double occupancy is shared with a person who is not a County employee, reimbursement may be claimed for the actual expenditure or an amount equal to the rate for a single occupancy accommodation, whichever is less.

The original itemized receipt must accompany the reimbursement request in order to be considered for payment.

Administrative

Procedures: Any request for variation, exceptions and/or unusual circumstances that are not provided for in this policy must have specific prior approval from the Administrator/Controller.

Periodic

Review: The Administrator/Controller has determined that this policy as submitted to the Board of Commissioners contains the necessary substance in order to carry out the purpose of the policy. Corporation Counsel has determined that this policy as submitted contains content that appears to be legal activities of the St. Clair County Board of Commissioners.

Adopted: March 21, 2013

February 11, 2016

Revised: September 19, 2024