

**Effective with travel as of 4/1/2013:**

## **TRAVEL EXPENSE REIMBURSEMENT GUIDELINES**

BOCES employees, and members of the BOCES Board will be reimbursed for reasonable, actual and necessary out-of-pocket expenses which are legally authorized and incurred while traveling for BOCES-related activity.

BOCES must conform to existing Internal Revenue Service rules. Specifically, reimbursements that do not comply with the IRS rules are referred to as “non-accountable”. All reimbursements under a non-accountable plan are reported as salary or wage income to the employee. If the plan meets the IRS rules, it is classified as an accountable plan and reimbursements are not reported as salary or wage income. In order to ensure that employees or board members are adequately reimbursed for actual and necessary expenses, the following guidelines/procedures have been established:

### **A. Reimbursement for Meals, Lodging and Incidental Expenses**

#### **1. Eligibility for Reimbursement:**

An employee or board member may be reimbursed for meal expenses when assigned to duties which extend through and beyond the recognized meal time, or is on travel status.

Travel status is defined when an employee is on assignment at a work location more than 35 miles from official work station. This determines that they are eligible for reimbursement of travel expenses, such as meals and lodging. The official “work station” of a board member will be the member’s home district.

While assigned to duties which extend through and beyond recognized meal time, or while on travel status, the following guidelines for reimbursement of meals will be used:

*Breakfast:* reimbursement will be allowed if the travel began more than an hour prior to the normal start of the employee’s workday.

*Lunch:* reimbursement will be allowed if the travel began prior to noon and continued beyond 2:00 p.m. (see page 3)

*Dinner:* reimbursement will be allowed if the travel continued more than an hour beyond the normal end of the employee’s workday.

Meals that are provided as part of a conference or workshop generally cannot be included as part of the meal per diem, for meal reimbursement. Allowances should be adjusted for meals provided to employees or board members while in travel status or attending an approved workshop or conference by deducting the appropriate amount shown in the chart in this section for travel.

In those instances when an employee or board member cannot avail themselves of a conference provided meal for legitimate business reasons, the meal per diem will be allowed. The supervisor approving the voucher is responsible for making this determination.

Expenditures for the purchase of alcoholic beverages are not considered a proper or necessary travel or meeting expense and must not be claimed for reimbursement.

Travel expense reimbursement requests **must** be submitted on the Travel Expense Voucher form available on the BOCES web site.

Reimbursement for approved supplies and materials must be submitted on the Miscellaneous Expense Voucher form available on the BOCES web site.

Travel expenses for business trips are to be coded to object code 454. Travel expenses for conference trips are to be coded to object code 456.

**2. Lodging:**

All expenses for lodging must be supported by adequate proof of expenditures, i.e., **original itemized receipts** with the preprinted name of the vendor and the date service was provided.

Tax exemption certificates must be utilized for all lodging within New York State. Reimbursement claims for sales taxes within New York State will not be approved.

When a room is shared by a spouse, the single occupancy rate will be reimbursed.

Meals, travel expenses and all other expenses incurred by an employee’s spouse are personal expenses of the employee.

All lodging expenses identified as miscellaneous must be explained in detail. The business purpose of phone calls, even those itemized on hotel/motel bills, must be explained in sufficient detail (i.e., *called office* or *called XYZ School District*).

**3. Meals and Incidentals Expenses:**

Employees may choose one of two methods for reimbursement for meals and incidentals, whichever is to their advantage. Travelers may not combine the two methods on the same trip.

**Unreceipted Method (Method 1)**

This method provides for a flat rate allowance for meals, and incidental expenses regardless of where lodging is obtained. Rates are established based on the location to which the employee was traveling, and such location must be indicated on the travel voucher. The flat rate per diem amount includes the gratuity and sales tax. No receipts are required when using this method.

Current rates are as follows:

M&I Total	\$46	\$51	\$56	\$61	\$66	\$71
Counties	Broome Tioga Tompkins Seneca Allegany Cattaraugus Cayuga Chautauqua Chemung Chenango Clinton Columbia Cortland Delaware Franklin Fulton Genesee Greene Hamilton Herkimer Lewis Livingston Madison Montgomery Oneida Ontario Orleans Otsego Putnam St. Lawrence Schoharie Schuyler	Niagara Monroe Rensselaer Orange	Erie Saratoga Schenectady Onondaga Oswego Jefferson	Albany Essex Rockland	Nassau Warren Ulster Dutchess	Manhattan Brooklyn The Bronx Queens Staten Island Richmond Kings Suffolk Westchester

	Steuben Sullivan Washington Wayne Wyoming Yates					
Breakfast	\$7	\$8	\$9	\$10	\$11	\$12
Lunch	\$11	\$12	\$13	\$15	\$16	\$18
Dinner	\$23	\$26	\$29	\$31	\$34	\$36
Incidentals	\$5	\$5	\$5	\$5	\$5	\$5
Total	\$46	\$51	\$56	\$61	\$66	\$71

\* Incidentals include: room service, laundry, dry cleaning, and pressing of clothing, and fees and tips for persons who provide services, such as food servers and luggage handlers.

Rates for out of state travel reimbursement are available at:

[http://www.gsa.gov/portal/content/104877?utm\\_source=OGP&utm\\_medium=print-radio&utm\\_term=perdiem&utm\\_campaign=shortcuts](http://www.gsa.gov/portal/content/104877?utm_source=OGP&utm_medium=print-radio&utm_term=perdiem&utm_campaign=shortcuts)

### Receipted Method (Method 2)

This method provides reimbursement of an allowance for meals and incidentals upon the submission of a travel voucher supported by adequate proof of expenditures, i.e., original itemized receipts with the preprinted name of the vendor and the date service was provided. Each day the person is in travel status, the traveler is eligible for reimbursement for meals and incidentals.

Sales tax imposed on food by a restaurant may be considered an expense incidental to the meal and an actual and necessary expenditure incurred in connection with travel on official business.

Gratuities may be considered an actual and necessary expense and may be reimbursed provided they are reasonable and either as charged by the restaurant on their receipt or actual and within 15 percent of the bill, the total of which may be rounded up to the next whole dollar for meals over \$5, or up to the next fifty cents for meals at or below \$5. Taxes and gratuity is in addition to the maximum allowable amount.

Employees or board members may be reimbursed for actual expenses up to the maximum amounts, as follows:

Item	NYC Area	Within NY State (excluding NYC)	Out-of-State
Breakfast	\$11	\$9	\$10
Lunch **	\$18	\$14	\$15
Dinner	\$42	\$35	\$38
Total	\$71	\$58	\$63
Additional for incidentals	\$4	\$4	\$4

\* The term "NYC Area" includes New York City, Nassau, Rockland, Suffolk and Westchester Counties.

\*\* Incidentals include: room service, laundry, dry cleaning, and pressing of clothing, and fees and tips for persons who provide services, such as food servers and luggage handlers.

\*\*\* Lunch reimbursement unless associated with overnight travel or a conference is taxable. Submission to the Business Office will generate reimbursement through the payroll process. Lunch will be identified as compensation and reported on the employee's IRS Form W-2, and is subject to payroll taxes.

### Other Expenses

Receipts for other expenses, such as taxi cabs, parking fees, and tolls, must be submitted with original itemized receipts.

### B. Mileage Reimbursement Guidelines

Whenever possible, vehicles owned by the Capital Region BOCES should be used for business trips if it is more economical than other means of travel.

Employees or board members using their personal vehicles to travel on BOCES business shall be reimbursed for each mile at the rate established by the board. The calculation for this reimbursement is outlined below:

**1. Employees with only one work site:**

- a. Employees who typically work from the same work site every work day, shall be reimbursed only for miles traveled from their regular work site to other sites during the work day *or when their mileage exceeds the distance that they would normally commute to their regular work site.*

Example: Employee Jones lives in Saratoga Springs and works each work day out of Wembley Square. Her regular home to office commute is 30 miles round trip.

On Monday, Employee Jones travels from home to Wembley Square. During the business day, she leaves Wembley Square and travels to Watervliet City Schools and then back to the office, a total round trip mileage between Wembley Square and Watervliet of 17 miles. After returning to Wembley Square, she leaves Wembley Square and goes directly home.

Employee Jones would be entitled to reimbursement for a total of 17 miles, the actual roundtrip distance between Wembley Square and Watervliet.

- b. If an employee travels directly to a work site, which is not the employee's regular work site, from home and then to the regular work site, the employee shall be reimbursed only to the extent that the stop at the first work site increased, if at all, the regular commute to the office. The same would apply to employees who leave their regular work site to travel to another destination and then go directly home.

Example: Employee Jones lives in Saratoga Springs and works each work day out of Wembley Square. Her regular home to office commute is 30 miles round trip.

On Monday, Employee Jones leaves her home and travels to the Ballston Spa Central School District, a distance of 11 miles from her home. She then goes directly from Ballston Spa to Wembley Square and at the end of the day, goes directly home from Wembley Square.

The stop at Ballston Spa schools increased her regular commute of 30 miles by 8 miles. Employee Jones would be entitled to be reimbursed for 8 miles.

**2. Employees who have multiple work sites, one of which constitutes a clear majority (i.e., 3 days at one work site, two days at another work site or four days at one work site and one day at another work site)**

- a. Employees who regularly work from more than one work site, but do so in a manner where one site constitutes the clear majority of days in a given work week, shall have their mileage reimbursement based upon the majority site being treated as their regularly assigned work site.

Example: Employee Jones lives in Saratoga Springs. Three days of the week, she works out of central offices on Watervliet-Shaker Road. The roundtrip distance between home and central office is 30 miles.

Two days a week, she is assigned to the CTE Center in Schoharie. The round trip distance between home and the work site in Schoharie is 60 miles. The distance between central office and the Schoharie Center is 40 miles.

Employee Jones would be entitled to be reimbursed for two days of travel to Schoharie for 30 miles each day; i.e., the round trip distance from home to Schoharie (60 miles) minus 30 miles, which is the mileage distance of Employee Jones's regular commute between her home in Saratoga Springs and her travel to the work site where she works a majority of her time, at central office.

Example: Employee Jones lives in Saratoga Springs. Three days of the week, she works out of central office on Watervliet-Shaker Road. The roundtrip distance between home and central office is 30 miles.

Two days a week, Employee Jones is assigned to work at the Ballston Spa Schools. The roundtrip distance between Ballston Spa Schools and Employee Jones's home is 11 miles.

In this scenario, Employee Jones would not be entitled to any mileage reimbursement, because her commute two days a week to the Ballston Spa Schools is actually less mileage than her regular commute between her home and the work site to which she reports the majority of days, i.e., central office.

Example: Employee Jones lives in Saratoga Springs. Three days of the week, she works out of central office on Watervliet-Shaker Road. The roundtrip distance between home and central office is 30 miles.

Two days a week, Employee Jones is assigned to work in Kingston City Schools. The roundtrip distance between Kingston City Schools and Employee Jones's home is 71 miles.

In this scenario, Employee Jones would be entitled to be reimbursed for mileage to the extent that her twice weekly trips to Kingston exceed her three day a week commute to central office, i.e., 41 miles per day traveled to Kingston. (71 miles to Kingston Schools minus the 30 miles traveled to the majority work site located at central office)

3. **Where there is no clear majority of work site days**, an average of the total weekly commute will be used to calculate reimbursable mileage. Outlined in the following example:
- a. Employees who are assigned to multiple sites, none of which constitute a clear majority of work days, shall have their entitlement to mileage reimbursement calculated upon averages, best demonstrated by the following example:

Day	Traveling to/from	One-way mileage
1	Saratoga Springs to Ausable Valley CSD	20
2	Saratoga Springs to Ausable Valley CSD	20
3	Saratoga Springs to Moriah CSD	50
4	Saratoga Springs to Moriah CSD	50
5	Saratoga Springs to Schroon Lake CSD	<u>66</u>
<b>Total</b>		<b>206</b>
<b>÷ 5 days</b>		<b>41.2 average daily one-way commute</b>

Employee would be reimbursed for mileage as if 41.2 miles represented a one-way commute to a single work site.

#### 4. **Intra-Day Travel**

All employees who travel from home directly to their regular work site, and travel from their regular work site directly home, shall also be entitled to mileage reimbursement when during the course of the work day the employee leaves their regular work site, travel to another location and then returns to their regular work site.

Reimbursement claims must be submitted in the same fiscal year as the expense was incurred. In order to ensure that reimbursements are made, employees must refer to their contract for the deadlines appropriate to their bargaining unit.

Employees will be promptly notified if a reimbursement claim cannot be processed as submitted.