



Board of Cooperative Educational Services
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 Leaders for Educational Excellence

TRAVEL EXPENSE REIMBURSEMENT GUIDELINES

Law authorizes reimbursement of "actual and necessary expenses" incurred by BOCES employees in the performance of their duties. In addition, the 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 are adequately reimbursed for actual and necessary expenses, the following guidelines/ procedures have been established:

A. Reimbursement for Meals, Lodging and Incidental Expenses

→ All expenses for meals, lodging and incidental expenses 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.

→ Employees are required to substantiate all meal expenses with original itemized receipts. Employees may be reimbursed for actual expenses up to the maximum amounts, as follows:

<u>Item</u>	<u>NY City Area *</u>	<u>Within NY State (excluding NYC)</u>	<u>Out-of-State</u>
Breakfast	\$15.00	\$11.00	\$12.00
Lunch **	20.00	13.00	16.00
Dinner	40.00	30.00	32.00
Additional allowance for overnight incidentals (i.e., laundry)	2.00	2.00	2.00

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

** 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.

→ 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.

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

→ When a room is shared by a spouse, the single occupancy rate will be reimbursed if noted by the hotel on the receipt; otherwise, one-half (2) of the room rate will be paid.

→ Meals, travel expenses and all other expenses incurred by an employee=s spouse is a personal expense of the employee.

→ Receipts for other expenses, i.e., parking fees, tolls, etc., must also be submitted. 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*).

→ 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.

→ Travel status is defined as when an employee is on assignment at a work location more than 35 miles from both home and official work station, for more than three hours. This determines that they are eligible for reimbursement of travel expenses, such as meals and lodging.

→ When travel is to a work location that is either a) within 35 miles of the employee=s residence or official work station, or b) for less than three hours, the employee will not be considered to be on travel status and will not be eligible for reimbursement of travel expenses such, as meals and lodging.

→ An employee may be reimbursed for meal expenses when he or she is required to attend an approved workshop or conference which extends through and beyond the recognized meal time, or is on travel status.

→ 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 1)

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

→ 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.

→ 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. Gratuity is in addition to the maximum allowable amount.

→ Taxicab charges will be reimbursed upon submission of a receipt. Tipping, which includes baggage handling, of 15% and \$1 per bag will be allowed. Reimbursement for taxi charges and limousine services to and from an airport will be approved upon submission of an appropriate receipt.

→ 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.

→ Per the definitions of “travel trips” outlined in Board Policy 3050, travel expense for business trips are to be coded to object code 454. Travel expense for conference trips are to be coded to object code 456.

B. Mileage Reimbursement Guidelines

Employees using their personal vehicles to travel on BOCES business shall be reimbursed for each mile at the then current Internal Revenue Service rate and in compliance with all other IRS rules and regulations. 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*)

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:

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:

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

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.