



Book	Administrative Procedures
Section	Chapter 7: Human Resources
Title	Travel
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Legal	I.R.S. Taxable Fringe Benefit Guide (2012) Treasury Regulation §1.62-2(h)(2) Education Code Section 87032 Education Code Section 72423
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*References: Education Code Sections 72423 and 87032; Treasury Regulation §1.62-2(h)(2), I.R.S. Taxable Fringe Benefit Guide (2012)*

This procedure specifies District guidelines concerning authorized expenses and expense reimbursement procedures. Employees are entitled to claim reimbursement for actual, reasonable and necessary expenses arising from the discharge of their official duties, subject to prior authorization of the Chancellor, college President or designee in accordance with all District policies and administrative procedures and Internal Revenue Service (IRS) regulations. Employees of the District are expected to be good stewards of taxpayer dollars and not incur additional expenses to the District beyond those needed to conduct the District's business.

## **GENERAL**

### **Travel Advance Request:**

A Travel Advance Request form must be submitted to and approved by the supervisor/budget manager prior to the date of travel. An administrator's signature may also be required. A flyer, agenda or appropriate conference brochure must be attached and submitted with the Travel Advance Request form. Employees requesting funds in advance of the travel must submit an approved Travel Advance Request form 14 days in advance of the travel to Accounts Payable.

Any out-of-state travel must have prior written approval by the College President. The Governing Board must approve all employee travel outside the United States in advance.

### **Travel Reimbursement Form:**

The Travel Reimbursement form should be submitted to the Accounts Payable office within 30 days after the end of the trip. No further travel advances will be processed until receipt of any outstanding travel is completed.

If the trip is cancelled, the processing of trip cancellations and refunds is the responsibility of the employee. If the cancellation is not documented (i.e., doctor's note, approved bereavement leave, etc.) the un-refunded amount of travel is considered taxable income. The cancelled Travel Reimbursement form with documentation must be submitted to the Accounts Payable department within 60 days of the date of the travel.

Failure to complete the Travel Reimbursement form and finalize the travel within 60 days after it was paid or incurred will result in the entire cost of the travel to become taxable income (to be reported on the first payroll period after the 60 days).

If an employee substantiates expenses (Travel Reimbursement form) and returns excess advances after the District has treated travel amounts as wages, the District is not required to return any withholding or treat amounts as non-taxable.

## **TRANSPORTATION**

Reimbursable transportation expenses include only necessary official travel on railroads, airlines, buses, private vehicles and other usual means of travel. Claims for reimbursement must be supported by original itemized ticket stubs or original itemized receipts provided by the commercial carrier. All employees are expected to use the most economical mode of transportation where practical and in the best interest of the District. Airfare may be charged on a District CAL-card.

Airfare will be reimbursed at the lowest cost available plus reasonable and necessary baggage fees. "Early bird" check-in costs will not be reimbursed. Airport parking will be reimbursed at the Daily Lot parking rates (currently \$12/day). Employees may be reimbursed for airport limousine travel to and from the airport not to exceed mileage plus parking costs.

When considering driving versus flying, reimbursement for travel by private vehicle shall not exceed the cost of the lowest commercial airfare plus the mileage reimbursement to and from the airport and parking costs. Additional costs for meals and lodging due to additional driving time will not be reimbursed. It is the responsibility of the employee to document the cost of the lowest commercial airfare against documentation of the mileage from the primary worksite to the conference destination when submitting this type of reimbursement. The airfare documentation must be obtained within two weeks of the approval of the travel request otherwise the reimbursement may be decreased to a reasonable advance purchase fare. The employee is responsible for carrying and maintaining adequate collision and liability insurance on their vehicle. The employee's personal auto insurance is primary in case of an accident.

Advance approval is required if the employee takes an indirect route or interrupts travel for personal reasons. Additional expenses incurred will not be reimbursed.

The employee should select the most economical mode of transportation to and from the airport and conference destination. Shuttle/taxi/Uber/Lyft fares are allowable but the receipt must be itemized by date and destination. Local transportation is only allowable for District/college related activities. Fares for personal purposes are not considered an allowable expenditure.

When renting a car on District-approved travel, sign all paperwork with "Yuba Community College District by Joe Smith" (employee name). You can then decline the collision/loss/liability insurance (CDW or LDW) because the District's insurance provides coverage. If you rent a car under your own name, your insurance will be primary and you can accept or decline the insurance depending on your private insurance coverage. Only compact or economy class cars should be rented, unless they are not adequate to meet the business purpose of the trip. Rental cars should be returned with a full tank of gas.

When comparing either reimbursing for the cost of a rental car versus mileage (provide a copy of MapQuest, Google Maps, etc. to the destination), the District will only reimburse for the lesser of the two amounts.

Mileage reimbursement is calculated using the standard mileage from the employee's primary work site to the destination, or home to the destination, whichever is less. If the travel occurs during the employee's non-working hours or a normal day off, then mileage will be calculated from the employee's home to the destination. Mileage will be reimbursed at the standard IRS rate.

Mileage associated with intra-district travel should be submitted monthly on the Mileage Reimbursement Form and no later than 30 days after the end of the month. Mileage between work sites will be reimbursed at the IRS rate per the standard mileage chart (Appendix A). Employees who do not submit mileage reimbursement claims within 60 days of travel will have their reimbursement considered as taxable income.

Other transportation-related expenses that are directly associated with conference or meeting attendance shall be reimbursed. Allowable expenses include, but are not limited to, parking fees (valet parking only when self-parking is not available), bridge tolls, shuttles, buses, and subways. All transportation related expenses claimed should be substantiated by original itemized receipts.

### **REGISTRATION FEES**

Registration fees charged in connection with approved attendance at conferences, conventions, and committee meetings, in-service training seminars and so forth are allowable at actual cost. Actual charges must be substantiated by original itemized registration receipt or itemized registration application form. Registration expense may be reimbursed to the employee only if a receipt of the payment is provided. Alternatively, the registration may be paid directly to the vendor either through Accounts Payable or by CAL-card. Individual membership dues will not be paid by the District except as authorized in AP 6310.

### **LODGING**

Actual lodging cost, not to exceed charges at the single occupancy rate, shall be allowed. An original itemized receipt for lodging expense must be submitted with the reimbursement claim to be allowable. If the room is charged on a CAL-card, provide a copy of the receipt with the travel form. No other receipt will be accepted--i.e., credit card receipt, cancelled check or reservation confirmation form.

Employees are not required to share lodging. However, if lodging is shared with another employee, each will be reimbursed only for his/her share of the charges.

When an employee shares lodging facilities with a non-district person (e.g., spouse, children, etc.), reimbursement to the employee is limited to the single occupancy rate. All reimbursement claims for such instances must show the rate for single occupancy.

Normally, lodging expenses are reimbursed for the actual dates of the approved conference. If the employee must travel the night before due to an early start of the conference the next day, the employee may be reimbursed for lodging and a dinner meal.

No reimbursement for lodging or meals shall be paid to an employee for extra travel time incurred if he/she travels to a destination for their own convenience in advance of the necessary time of arrival, nor if they remain at the destination following an official meeting or work assignment. Any travel time during working hours used in excess of the time needed to travel to and from the destination should be agreed upon by the employee and supervisor.

#### **MEALS**

When the cost of meals is included in a registration fee, additional reimbursement for the covered meals is not allowed. If the conference activity for meal cost is a separate stated fee, such as a banquet or lunch, the actual cost of the meal may be claimed. Meal receipts are not required since employees are reimbursed at per diem rates.

Travel advances for meals will be limited to a minimum of \$75. Amounts less than \$75 will be reimbursed upon completion of travel.

If an overnight stay is required, employees will receive per diem meal reimbursements that consider the time of departure a

Breakfast: \$10	Departure before 6:30 a.m.
Lunch: \$15	Departure before 12 noon or return after 1:00 p.m.
Dinner: \$30	Return after 7:30 p.m.

If an overnight stay is required for intra-district travel, only the dinner meal will be reimbursed.

If an overnight stay is not required (one day meeting or seminar), per diem will not be reimbursed per IRS regulations. However, meal expenses directly related to and necessary for attending an outside business meeting may be reimbursed if provided by the meeting host.

Per diem meals may not be charged on the District CAL-card.

Meal rates effective with travel commencing on or after March 1, 2018

#### **OTHER**

Certain travel expenses are considered personal expenses and not essential to District business. Such non-reimbursable expenses include tips, gratuities, entertainment expense, leisure tours or personal side trips, personal telephone calls, traffic or parking citations, individual membership dues (except as allowed under AP 6310), and alcoholic beverages.