



TRAVEL AND EXPENSE REIMBURSEMENT PROCEDURE

Board Bylaw:

Policy Number: 4.9000

Subject Area: Personnel

Approved Date: 12 /19/2016

I. All employees who are engaging in travel covered by this procedure are required to complete a Travel Authorization Form, which must be approved in advance of the travel, regardless of whether such employee incurred any travel expenses or is seeking any reimbursement payments.

A. Reimbursement Guidelines

It is the policy of the college to reimburse employees for ordinary, necessary, and reasonable expenses incurred during the conduct of College business. The reimbursements will be made in accordance with this policy and also in compliance with the IRS fringe benefit guide, the Local Government Travel Expense Control Act, and other relevant publications. In order to receive reimbursement:

1. Employees must submit a Travel and expense Reimbursement Authorization Form (Travel Authorization Form) to their supervisor prior to making travel arrangements
2. Employees must submit actual expenses using the same Travel Authorization Form to the Business Office within thirty (30) days after the travel has been completed
3. Receipts and appropriate documentation must accompany the Travel Authorization Form. In the rare situations that a receipt is not available, the employees should submit a signed written statement outlining the actual expenses
4. Substantiation must include information relating to amount, time, place, and business purpose of expenditure. Employees submitting expenses that are not in compliance with the policy risk delayed, partial, or forfeited reimbursement. Employees should make every effort to keep travel and related costs to a minimum. Employees are responsible for knowing the contents of this policy and must comply with its terms if they intend to travel.

B. Responsibility

The President, vice presidents, and deans are responsible for assuring within their administrative units:

1. Budgeted funds are available to meet all travel or business related commitments
2. Proper authorization for travel is obtained before any commitments are made
 - a. President travel is approved by the Chief Financial Officer
3. The potential benefits of the trip justify its time and expense after considering more cost effective alternatives
4. All expenditures are reasonable and follow appropriate Kaskaskia College policies and procedures as well as any additional restrictions required by the grant or contract authority.

C. Travel Authorization

Any employee who is traveling on College business must complete a Travel Authorization Form prior to making travel arrangements, including:

1. Dates and times of travel
2. Location and business purpose of travel
3. Estimated cost of transportation, meals, lodging, registration fees, and other expenses
4. Enterprise Rent-A-Car Trip Optimizer calculations, if applicable
5. Conference schedule/agenda or similar documentation, if applicable
6. Signature of employee, supervisor, or vice president (if required) and
7. Signature of President for out of state travel (includes any location outside of the state of Illinois other than St. Louis, Missouri)

Employees must provide a realistic estimate of travel costs. Actual expenses that vary by more than 15% of original estimate must be explained and are subject to additional examination and approval. A separate roll call vote of the Board of Trustees may be required for expenses to be approved, pursuant to the Local Government Travel Expense Control Act. Expenses that are not reasonable, lack proper approvals or otherwise do not adhere to this policy, or IRS guidelines may be denied or determined not reimbursable.

The College adheres to IRS guidelines. Changes to IRS guidelines which may be in conflict with the current travel policy will supersede this policy. The maximum allowable expense for a College-funded trip will be limited to ordinary, necessary, and reasonable expenses as determined by the College.

D. Travel and Expense Guidelines

1. Mileage - For eligible travel, employees will be reimbursed for personal use of their vehicle base on business mileage at the IRS reimbursement rate that is in effect at the time of travel. Every day commuting between home and work is not classified as travel and is not eligible for reimbursement per IRS guidelines.
 - a. Personal auto mileage will not be reimbursed for amounts exceeding a more cost effective mode of transportation. The IRS mileage

reimbursement is calculated to cover all vehicle expenses including gas, insurance, repairs and maintenance, and depreciation.

b. When traveling on business for the College, reimbursement is only allowed for mileage that is over the employee's normal daily commute.

c. When starting from and/or returning to employee's home, normal commuting distance between home and the College must be deducted from reimbursable mileage. However, if distance from home to destination is shorter than from College to destination, the shorter distance must be used for reimbursement.

i. Example: Employee is attending a conference in Effingham. He is traveling from his home in Centralia and returning to his home in Centralia. The mileage between his home and KC is 16 miles round trip. The distance from his home to Effingham is 120 miles round trip. Mileage would be calculated as: $120-16=104$ miles x rate per mile.

ii. Example: Employee is attending a conference in Effingham. She lives in Vandalia. She travels from her home in Vandalia to Effingham and returns home to Vandalia after the conference. The distance is 64 miles round trip. The distance between Vandalia and the main campus (her primary work site) is 72 miles. No reimbursement is allowed.

iii. Example: Employee is attending a meeting in Nashville. She lives in Breese. She arrives to work at main campus for two hours. She travels from main campus to Nashville, then from Nashville to home. The miles between her home in Breese and main campus is 28 miles one way, 56 round trip. The mileage between Main campus and Nashville is 25 miles one way. The mileage between Nashville and her home is 30 miles. Mileage will be calculated as: $28+25+30=83-56$ regular commute= 27 miles x rate per mile.

d. For travel exceeding a total of 150 miles, employees should compare the cost of a rental car to mileage reimbursement using the Enterprise Rent-a- Car Trip Optimizer available through MyKC. If renting a car is a more economical form of travel, the employee may drive their personal vehicle but will be consenting to the lesser reimbursement as calculated by the trip optimizer. The optimizer should be used only as a guide since it may not consider all factors, such as rental vehicle taxes, slight variations in fuel prices, time of pick up and return, and administrative duties associated with car rental (i.e. reserving vehicles and paying invoices).

2. Meals - will only be reimbursed when employees are traveling away from home on trips that include an overnight stay. These guidelines are not applicable to athletic or other student travel.

a. There will be no reimbursement for meals in transit to or from meetings and conferences within the College district.

b. There will be no reimbursement for meals that are included as part of a conference or registration fee.

c. If meals for individuals, other than the employee, are included on the reimbursement require, supporting documentation should include the affiliation, persons involved, and business discussed.

d. A fully itemized detailed receipt is required for each meal. If itemized receipts are not provided, reimbursements may be delayed or denied.

e. No charges for alcoholic beverages will be reimbursed and should not appear on documentation submitted to the College.

f. Gratuities should not exceed 20% of the bill. Gratuities beyond 20 will not be reimbursed.

g. If the employee's family members or other personal guests incur meal charges, the employee is responsible for paying those costs and they should not appear on College documentation. A separate bill should be requested.

Reimbursement for meals that are deemed excessive or extravagant will be reduced without employee consent.

3. Lodging - Reasonable costs for lodging, appropriate for the geographic location, will be reimbursed when overnight stays are necessary. Hotel receipts are to be submitted. Overnight stays are necessary when an event is occurring over multiple days or when same day travel is not practical due to the time of the event, i.e. a conference begins early in the morning or ends late afternoon or evening. Overnight stays solely for the convenience of the employee will not be reimbursed.

4. Registration/Conference Fees - All registrations are to be submitted in time for any applicable early registration discounts. Registration and other related fees must be paid by the Business Office. The employee should indicate this on the Travel Authorization Form and provide the Business Office with the appropriate information and adequate advanced notice. No reimbursement will be made for registration or other related fees that are paid in advance by the employee. If a situation arises where time does not allow for the Business Office to pay the above fees in advance, the employee should contact the Business Office to make appropriate arrangements.

An effort should be made to limit the number of employees attending the same conference. The employees who participate in this type of training have a responsibility to share knowledge they have obtained with other staff members.

5. Other Travel Expenses - The cost of business-related special expenses, if reasonable may be reimbursed. A fully itemized receipt is required.

6. Non-Reimbursable Expenses - The following list is not comprehensive but outlines some of the expenses that are not considered reasonable and will not be reimbursed:

a. Entertainment

b. Fees for extra baggage

c. Fees for overweight baggage

d. Seat upgrades

e. Mini bar charges

f. Motor vehicle tickets and fines

g. Flight changes for personal convenience

h. Alcoholic beverages

i. Expenses for non-College employees or students who travel on same trip such as family members, significant others, etc.

j. Personal items such as child care costs, toiletries

k. Room service, generally discouraged unless extenuating circumstances

E. Other Travel Rules and Guidelines

1. Travel Authorization Forms must be signed and dated. By signing the forms, you are representing to the College that the expenses incurred are in accordance with this policy.

2. No policy can anticipate every situation that might give rise to legitimate business expenses. Each employee and supervisor must use his/her best professional judgment in determining if an expense not specifically covered in this policy is reimbursable.

3. Expense advances are limited to College sponsored athletic, academic and other group travel with students. Any excess advanced funds should be returned to the College within 2 weeks of the completed travel. Your signature on the Travel Authorization Form authorizes the College to initiate a payroll deduction for excess travel advances not returned to the College.

4. Expenses for family members and significant others should not be included in documentation or receipts for reimbursement.

5. Travel Authorization Forms requesting reimbursements of \$5 or less will not be reimbursed.

6. The Business Office may request additional information from the employee as appropriate.

7. Any reimbursements that are not in compliance with IRS guidelines will be added to the employee's W-2 as taxable income.

8. Student activities travel should be turned in on one Travel Authorization Form that will be filled out and submitted by the student group

sponsor. Field trip release forms are required. See the Student Activities Handbook for more details.

9. Travel Authorization Forms for group trips should be submitted together.

10. For employees covered by a collective bargaining agreement, that agreement supersedes this policy, in case of a conflict.

Approval History: Replaces Travel and Expense Reimbursement Procedure 2.9P approved 12/14/2015, 12/19/2016