



## **TRAVEL POLICY**

**Adopted 09/09/2020**

### **Purpose**

The Jefferson County Library District recognizes that there is benefit to the District to have employees and Trustees attend conferences, meetings, seminars, and other training opportunities, as well as use their own vehicle at times to travel both in and out of the District on District business. In order to encourage attendance, support will be provided for eligible expenses related to such travel subject to budget and stewardship of public funds.

Factors in the approval of an employee's participation in a work-related conference, seminar, or workshop will include the relevance of the opportunity to the employee's work and professional development plan, prior participation in similar events, membership in the organization, and rotation of employees for the purposes of equity of eligibility. Managers will be asked to ensure that all employees share equitably in these training and development experiences. Reasonable limits may be set on individual expenses for travel and training in order to provide equitable opportunities for as many employees as possible.

Travel is to be conducted in the most cost-effective and efficient manner. When alternative methods for travel and/or attendance are available, they should be used. These could include, but are not limited to:

- Tele-conferencing
- Video-conferencing
- Carpooling
- Coordinating between agencies for joint travel arrangements

The sections below define the rules for payment of employee and Trustee travel expenses.

### **IRS Compliance**

The District will follow prevailing Internal Revenue Service (IRS) rules, regulations, or other directives regarding payment and reimbursement of travel and subsistence expenses. The IRS has designated certain travel expense reimbursements as taxable. In order to ensure that any travel expense reimbursement is NOT subject to tax, the following procedure has been established.

### **Eligibility**

This policy applies to all employees and Trustees who are authorized to travel on District-related business.

## **Authorization**

All employee travel shall require the prior approval of the employee's supervisor. Additionally, the Director shall approve any employee or Trustee travel related to training. The Director or designee shall decide whether employee participation will significantly benefit the District and not unduly interfere with the employee's job responsibilities or ability of the District to provide timely service to patrons. Considerations of staffing, budget, and appropriateness for the position will be weighed before any travel is approved.

## **Payment**

The District will pay most training and travel expenses for employees and Trustees who are authorized to travel on behalf of the District for business. Some expenses such as airfare, hotel, meals, ground transportation, and mileage will be reimbursed up to the limits set forth below. Any employee or Trustee requesting reimbursement must provide documentation of dates, place, and purpose of trip when filling out the **Travel Reimbursement** form.

## **Allowable Reimbursable Expenses**

### Registration

- The District will pay the lowest available registration rate for a meeting, conference, or other professional development event unless otherwise approved. Early-bird discounts should be sought when available.
- The District will pay for an employee or Trustee's membership to a sponsoring organization for a conference/training only when it provides a savings over the non-member rate and professional membership to the organization is not already covered under employment.
- When possible, registration will be prepaid by the District.
- Pre-conferences, special meals, and additional fees above and beyond basic registration will be considered on a case-by-case basis.

### Transportation - Air/Rail/Ferry

- When arranged by the District:
  - The District prefers to book and pay the cost in full upon approval. All travel will be by the most affordable option available.
  - Bookings for air travel will be based on meeting/conference dates and destinations. They will not be arranged around an employee's personal convenience or additional leave.
  - Receipts and boarding passes are required for proof of travel.
- When arranged by the employee:
  - Employees may only book their own travel if they receive prior approval from the Director or Administrative Services Manager.

- Employees who book their own travel will receive reimbursement up to the amount that the same trip booked by the District would have cost.
- Receipts and boarding passes are required for proof of travel.
- If an employee chooses to travel at other times that are not based on meeting/conference dates and it results in higher travel costs, those additional charges will not be reimbursed.
- When a personal or extended trip results in a reduced fare, the District will only reimburse for the actual amount spent, even if travel booked by the District would have cost more.

#### Ground Transportation to/from terminals

- The District will make reservations for ground transportation when requested.
- The District will ask multiple employees traveling to the same destination to travel together to reduce costs when possible.
- Employees are asked to use the most economical form of ground transportation available. Uber, Lyft, and other ride-sharing services are acceptable.
- Receipts are required for reimbursement and proof of travel.

#### Travel by vehicle

- A District-owned vehicle shall be used whenever possible for all travel to minimize the District's mileage reimbursement expenses.
- If a District-owned vehicle is not available, the employee must be pre-approved to use a personal vehicle by a supervisor or the Director. Reimbursement will be at the prevailing IRS allowable rate.
- If a District-owned vehicle is available and the employee chooses to drive a personal vehicle, that mileage will not be reimbursed.
- It is permissible to transport District Trustees or volunteers not employed by the District, but not family members or friends. Exceptions may be made for employees from other libraries or guests of the District if carpooling is advantageous to all.
- Reimbursement for mileage will be made according to a mileage calculator, mapping tool, or odometer readings. A clear purpose for the trip must be stated on the reimbursement form and mileage is measured from the District to the destination and back.
- Mileage will not be paid to employees traveling as a passenger in a vehicle.
- Mileage may be reimbursed for Trustees traveling on District business in private vehicles.

- Rental cars will be reimbursed only when they are required as part of travel and only for the portion of travel related to District business.
- Parking fees will be reimbursed for any District business-related travel that requires paid parking. The District is not responsible for any parking tickets received for illegal parking or failing to maintain a meter or time limit.

#### Subsistence

- Per diem meals
  - The daily subsistence and per diem rates shall be the prevailing allowable rate for each locale as determined by the IRS. The rates set annually for each city by the IRS shall be adopted by the District.
  - Per diem will be provided after the conclusion of travel or prior to an event with approval from the Director.
  - For both the day travel begins and the day travel ends, per diem is prorated to three-fourths ( $\frac{3}{4}$ ) of the calculated allowance.
  - An employee is not required to submit receipts for per diem reimbursement.
  - Any meal included as part of a conference registration fee will be deducted from the per diem allowance. A person choosing not to attend a prepaid meal will not be reimbursed for the cost of a substitute meal.
- Reimbursement for meals not covered by per diem
  - Meals can only be reimbursed when:
    - Travel requires an overnight stay away from home (out-of-town) and no per diem was paid.
    - An event takes place in a business setting and expenses are directly related to District business.
  - Cost of meals, including a 15% tip, but excluding alcoholic beverages, will be reimbursed at the IRS allowable per diem rate whenever the employee is officially representing the District out-of-town.
  - An employee may request reimbursement if, at a business meeting, a meal is served, and the employee must pay.
  - For all requested reimbursements, a receipt is required.

#### Accommodations

- Lodging
  - Actual cost of hotel, motel, or rental property accommodations, including lodging taxes and parking fees included in any hotel or motel bill, shall be paid. Receipts are required for all hotel/motel/rental stays.

- The District will arrange for accommodations that are reasonably priced, and limit or remove the need for transportation back and forth to the meeting destination and parking accommodations.
- The District asks employees to share rooms when possible to minimize the impact of accommodations on the budget. Reimbursement for single occupancy rooms may be prorated to 50% of total cost if an employee prefers to stay alone.
- The cost of moderate accommodations as defined by the IRS per diem rates, within the destination area, will be used as the benchmark for the cost of reasonably priced lodging. AirBnB and other home sharing options are acceptable when competitively priced.
- For conferences in an urban area, the District will favor the value of proximity to the venue over the savings afforded by staying further away.
- If a hotel/motel accommodation includes a spouse or non-District traveler, reimbursement will only be for that portion of the expense attributable to the District employee claiming reimbursement.

### **Non-Reimbursable Expenses**

- Travel paid/reimbursed by any other organization
- Valet or laundry services
- Meals and/or lodging costs when those items are included in a registration fee
- Tour bus fees or sightseeing tours
- Trip/travel insurance
- Fines, forfeitures, tickets, or penalties
- Personal entertainment (e.g., in-room movies, spa or exercise facilities, gambling, etc.)
- Tips for things other than servers at meals (bell hops, etc.)
- Wi-fi (permission granted based on job requirements)
- Alcoholic beverages or other controlled substances

### **Cancellation of Travel or Failure to Attend**

Attendance at conferences and trainings is a privilege and must be undertaken with every effort to make the most of the experience. In the event an employee fails to use any pre-paid transportation, conference registration, or hotel reservation, even for reasons beyond their control, the employee may be required to reimburse the District for any expenses paid on their behalf. Exceptions will be considered on a case-by-case basis.

## **Compliance with Americans with Disabilities Act (ADA)**

District employees with disabilities shall be afforded equal opportunity to travel for official District business even if the travel costs for the traveler will exceed what would normally be most economical to the District. Examples include but are not limited to the need to provide auxiliary aids for hearing or vision impairment; or, mobility services. ADA supporting documentation attached to travel authorization and reimbursement claims shall remain confidential.