

EXPENSE REIMBURSEMENT

BOCES employees, officials 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 activities.

Reimbursement for supplies, materials, meeting refreshments, etc. that are necessary and reasonable shall be made after following established reimbursement procedures concerning prior approval, maximum claim amounts, and detailed receipts. The use of this reimbursement procedure is not intended to replace or circumvent the normal purchasing procedures. Sales tax will not be reimbursed – tax exempt certificates must be used when making purchases.

Only expenses necessary to the purpose of the travel shall be reimbursable. Transportation costs such as taxi cabs are allowable only for essential transportation. Mileage will be paid at the rate fixed by the federal Internal Revenue Service for business travel. Tax exemption certificates shall be issued and utilized as appropriate.

The BOCES Board, by majority vote, shall determine and approve which meetings and conferences may be attended by BOCES Board members and the District Superintendent.

To obtain reimbursement, the claimant must complete and sign an expense voucher, attach all detailed receipts or other expense documentation, together with a copy of the approved conference attendance request form if applicable, and submit the same to the appropriate administrator, and after such claim has been audited and allowed.

Regulations concerning expense reimbursement shall be attached to this policy and shall be reviewed annually and revised as appropriate.

Travel by Employees

Subject to the conditions set forth below, employees may travel at BOCES expense for the purpose of conducting BOCES business or otherwise furthering BOCES interests. Two types of trips are authorized:

- a. Business Trips
- b. Conference Trips

A **Business Trip** occurs when an employee, acting on BOCES' behalf, travels to a place away from his/her regular work station for the purpose of planning programs, negotiating or implementing agreements with outside agencies, securing approvals, providing shared services, supervising or inspecting work in progress, making financial arrangements, recruiting prospective employees, supervising BOCES students, or obtaining advice and information. A Business Trip may be local or otherwise.

A **Conference Trip** occurs when an employee, to broaden and strengthen his/her on-the-job knowledge and skills, travels to a place away from his/her regular work station for the purpose of attending or participating in a conference, convention, seminar, workshop or school sponsored by a recognized professional association. A Conference Trip may be local or otherwise. A “recognized professional association” is a group recognized as such by the BOCES Board or by the District Superintendent.

Trips of any nature must be submitted in advance to the employee’s supervisor for consideration and/or approval. Conference Trips and out-of-state Business Trips must be submitted in advance, in writing, to the District Superintendent, or his/her designee, for approval, which may be granted or withheld in his/her sole discretion. Conference and Business Trips shall be approved only within the limits of budgetary allocation.

Travel Expense Advances

Expenses of travel for approved Conference Trips may be requested to be paid in advance when such expenses will exceed \$150. Requests for approval of Travel Expenses Advances must be submitted to the Executive Officer ten (10) days prior to the conference. Advances will not exceed 75% of the total anticipated expenditure.

Cross-ref: 6770, Personal Property Procurement and Accountability
9170, Meals and Refreshments

Ref: Education Law §§1604(27); 1709(30); 1804; 2118; 3023; 3028
General Municipal Law §77-b

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EXPENSE REIMBURSEMENT REGULATION – TRAVEL AND MEALS

State 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, reimbursement plans that do not comply with the IRS rules are called non-accountable plans. 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 the BOCES plan is an accountable plan and employees are adequately reimbursed for “actual and necessary” expenses, the following procedures/guidelines must be followed:

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

Employees who use their own vehicles for assigned travel between facilities will be reimbursed at the rate allowed by the IRS for the current tax year. The calculation for this reimbursement will be based on the actual miles traveled from one site to the next. It must not include the mileage from home to the first site or from the last site to home except in the case in which the employee is assigned to a site in the evening. In this instance, the person may claim the mileage from the last day time site to home and to the evening site.

All travel expense reimbursement claims must be submitted using the Travel Expense Voucher Form.

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.

Travel Reimbursement Rules

- Employees are required to substantiate all meal expenses with **original itemized receipts**. Employees may be reimbursed for actual expenditures, 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	\$10.79	\$9.27	\$10.79
Lunch **	14.99	10.85	14.99
Dinner	30.39	26.51	30.39
Additional allowance for overnight incidentals (i.e., laundry)	1.57	1.57	1.57

* 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 (1/2) 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 above)
 - 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. Meal and gratuity together must be within maximum allowable amounts.

- 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 (revised July 1, 2003).
- Reimbursement for approved supplies and materials must be submitted on the Miscellaneous Expense Voucher form (July 1, 2003).
- Per the definitions of “travel trips” outlined in Board Policy 6830, 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.
- 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.
- An employee may be reimbursed for meal expenses when he/she is required to attend an approved workshop or conference which extends through and beyond the recognized meal times. The following guidelines are to be used.

Breakfast: reimbursement will be allowed only if the meal is an integral part of the meeting.

Lunch: reimbursement will be allowed if the meeting starts prior to noon and continues until 2:00 p.m.

Dinner: reimbursement will be allowed if the meeting starts prior to 5:00 p.m. and continues until 7:00 p.m.

A copy of the meeting or conference agenda should be submitted to substantiate the meeting times.

- “Local” is defined as the 24 component school districts and the Albany City School District) within the Capital region or within the immediate geographical area of employment assignment including those assigned to the Gick Road or Plattsburgh sites.

Personal Expenses

The BOCES does not reimburse persons traveling on BOCES-related business for personal expenses including, but not limited to, pay television, hotel health club facilities, theater and show tickets, and telephone calls and transportation costs unrelated to BOCES business.

Questions and Answers Related to Travel Reimbursement

What information has to be supplied on requests for travel expense reimbursement? The travel expense form must show the distance traveled, between what places, and the dates and items of each expenditure.

Are receipts necessary when submitting travel claims? Yes. Receipts should be obtained and are required for meals, lodging, parking, tolls, telephone, and airport shuttle service, etc.

What expenses are allowed under travel reimbursement? Only the actual and necessary expenses essential to the ordinary comforts of a traveler in the performance of official BOCES business (duties) will be reimbursed, in accordance with the established allowances.

What type of receipt is required for air travel? The passenger portion of the airline ticket or an invoice from a travel agency must be submitted with your travel claim.

What other types of receipts are required? Receipts are required for day parking and overnight parking, toll charges and meals. The name of the service provider must be imprinted on the receipt.

Is reimbursement allowed for privately owned airplane travel? No, travel via this means is not allowed and claims will not be honored.

Under normal duty, what is the amount paid for mileage accumulated when an employee uses his own car while on BOCES business? The mileage reimbursement will reflect the rate allowed by the Internal Revenue Service for the current year. The request for this reimbursement must be submitted on the standard Travel Expense Form.

Can a BOCES officer be reimbursed for meals while attending an organization meeting? Yes, if the organization is made up of similar public officials and the meal is part of a regularly scheduled meeting of the organization and the meeting is held for school business purposes.

Are meals incurred by consultants eligible for meal reimbursement? Generally, no. a consultant's "fee" should include all expenses including travel, meal and lodging. However, when reimbursement is required, it will be in accordance with employee reimbursement practices.

What expenditures are not allowable for reimbursement under BOCES guidelines? Primarily they are sales tax (BOCES is tax exempt), and personal expenses described above such as charges for personal telephone calls. Business calls will be reimbursed when an explanation is provided with the reimbursement claim.

Are there special allowances made for BOCES employees who are required to travel on BOCES business and expend substantial amounts of money prior to being able to submit a normal Travel Expense claim? Yes. A Travel Expense Advance application form is available for this purpose. This form must be completed and submitted to the District Superintendent for approval ten days prior to the conference or day of travel. The procedure is designed especially for staff members traveling out of town for conferences which will last several days. The amount of the actual Travel Expense Advance will be 75% of the total anticipated expenses, and this figure must exceed \$150.00.

Does BOCES pay for guest or non-BOCES employee meals? No. Employees are not authorized to seek personal reimbursement to pay for guest or non-BOCES employee meals.

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EXPENSE REIMBURSEMENT REGULATION – MILEAGE

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.

1. Employees with a Singular 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 worksite 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 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 mileage distance of Employee Jones' 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 offices.

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 work at the Ballston Spa Schools. The roundtrip distance between Ballston Spa Schools and Employee Jones' 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 offices 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' 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.** 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 Home</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 CDS	50	50
5	Saratoga Springs to Schroon Lake CSD	66	<u>66</u>
			206
			<u>divided by 5 days</u>
		average daily one-way commute	41.2

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, travels to another location and then returns to their regular work site.

For travel which is non-direct between home and regular work site, paragraph 1-b shall control.

5. In the event of a dispute, prior to the filing of a formal grievance, the parties agree that the PAO President (or designee) and the Assistant District Superintendent for Business Services (or designee) shall meet and attempt to resolve the dispute. If the parties are unable to resolve the dispute, the PAO Unit may file a grievance.

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