



SECTION: IC
TOPIC: EMPLOYEE EXPENSE
REIMBURSEMENT
AND FOOD PURCHASES
AUGUST, 2020

SUBJECT: EMPLOYEE EXPENSE REIMBURSEMENT

Forms and Other Resources:

Employee Reimbursement Form and Instructions
Employee Taxable Reimbursement Form
Conference & Training and Outreach Form
Food Purchases at a Glance Form

General:

County Ordinance Chapter 20 provides the rules and regulations for employee expense reimbursement.

Expenses must be claimed within 60 days of travel or reimbursement will be forfeited.

Employee breakfast, lunch & dinner reimbursement while traveling on County business:

Employees will not receive reimbursement for meals taken within Dane County unless it is in connection with attendance at a conference or convention and the meal is included in the registration fee.

Reimbursement to employees for meals outside Dane County while traveling for County business is paid on a per meal basis as follows:

- \$8.00 for breakfast
- \$10.00 for lunch
- \$20.00 for dinner

Which meals an employee is eligible for is based on times entering and leaving business travel.

If the employee has an overnight hotel stay the meals will be non taxable and will be reimbursed using the Employee Reimbursement Form through MUNIS. See Employee Reimbursement Form and instructions.

If the employee did not have an overnight hotel stay then the meals are taxable and will be reimbursed through payroll. See Employee Taxable Reimbursement Form

The following examples are intended to clarify when each reimbursement form should be used.

1) **The employee travels to a meeting in Rock County. The employee purchases lunch during the day and returns home at the end of the day.** This meal is taxable and should be claimed on the Employee Taxable Reimbursement Form. However, the mileage to travel to the meeting and back should be claimed on an Employee Reimbursement form. The value of the taxable meal will be included on the employee’s paycheck. The value of the mileage reimbursement will be reimbursed using a regular accounts payable check (MUNIS).

2) **The employee travels to Milwaukee for a one-day conference. Lunch is included in the registration fee for the conference.** The conference fee should be paid with a procurement card or through accounts payable in advance or reimbursed through the Employee Reimbursement Form. The employee should not submit a reimbursement form of any kind for the lunch. The employee will need an approved Conference & Training and Outreach Form.

3) **The employee travels to Wausau for a conference and stays overnight. The conference is dismissed at 11:30 am the following day. The employee purchases lunch before beginning the trip to return home.** The employee should seek reimbursement for mileage, meals and lodging using the Employee Reimbursement Form. None of these costs are taxable reimbursement due to the overnight stay. The employee will need an approved Conference & Training and Outreach Form.

Meals are allowable according to the following time guidelines:

Entering travel status is when an employee departs from normal work location/residence. It is allowable to arrive at the airport up to three hours before domestic flights and up to four hours before international flights

Coming off travel status is when an employee arrives back to normal work location/residence.

On the day entering travel status:	Coming off travel status:
Before 7:00 AM: breakfast, lunch and dinner	After 7:00 AM and before 12:00 PM: breakfast
After 7:00 AM and before 12:00 PM: lunch and dinner	After 12:00 PM and before 6:00 PM: breakfast and lunch
After 12:00 PM and before 6:00 PM: dinner	After 6:00 PM: breakfast, lunch and dinner

No receipts are required for meals. These are the maximum amounts an employee will be reimbursed. They are allowed to claim less than the maximum but in no circumstances will be paid their actual meal costs if it exceeds the per meal allowances as outlined in Chapter 20. Gratuity for meals are included in the per meal rates above.

The County will not reimburse for room service or mini bar charges incurred at hotels. These charges must be paid for by the employee with their personal funds.

If meals are included in registration fees for a conference, the employee will not be eligible for a per meal rate for that meal. For example, if the conference registration includes a continental breakfast, the employee will not be eligible for breakfast reimbursement for that day.

Meals cannot be charged to County procurement card. All employee meal reimbursements must go through payroll or MUNIS.

Taxable meals will be reimbursed through the payroll system. To receive reimbursement, the employee should complete the "Employee Taxable Reimbursement Form". The form should be signed by the employee and the employee's supervisor and then given to the department payroll clerk. Payroll clerks will then enter the total amount of the claimed reimbursement as part of the regular payroll data entry process. If the meal is related to a conference & training or outreach event include a copy of the conference/training & education and outreach event form with Employee Taxable Reimbursement Form.

Meals that are taken during an overnight stay as well as lodging, mileage and other travel costs should be submitted using the Employee Reimbursement Form. Reimbursement for these non-taxable travel expenses will be made through accounts payable (MUNIS).

Unless an exception to Chapter 20 of the DC Ordinances has been granted by the Personnel and Finance Committee, employees will not be reimbursed on a taxable or non-taxable basis for meals taken in Dane County.

Other Food Purchases - see Food Purchases at a Glance Form for next steps, if allowable food purchase

Allowable purchases -purchases can be paid using County procurement card

- Department sponsored training event with an all-inclusive meal cost of \$10.00 or less. Department Head must sign Conference/Training & Education and Outreach Request.
- Group is comprised of 50% or more attendees that are not County employees. Provide roster with pcard or invoice to document.
- Purchases by Emergency Management while Emergency Operations Center is activated
- Purchases at the direction of the Sheriff during emergency situations.
- Purchases that fall under a blanket exception approved by the Finance committee
- Groceries for clients of Human Services, NIP and Extension for incentives or County run classes
- Purchases for people in County custody (jail, juvenile detention, consolidated foods, shelter home)
- Paper products, utensils for volunteers at attendees at county sponsored public events.
- Water for the health and well being of county employees due to well water, extreme temperatures or lack of availability

Unallowable purchases – must request an exception from Personnel & Finance Committee before proceeding. Without approved exception, reimbursement will be denied.

- Food for department meetings, non-training events, staff picnic, potlucks
- Alcohol or any food items containing alcohol
- Department sponsored training event with an all-inclusive meal cost more than \$10.00.
- Paper products, utensils for internal use.
- Groceries to stock staff break rooms.

Mileage:

Mileage will be reimbursed at the current IRS rate. Employees shall not be reimbursed for travel expenses incurred in connection with attendance at any board meeting, any board committee meeting or any agency meeting unless specifically required to attend by a member thereof or authorized by Department head.

Employees will be reimbursed for the number of miles driven in a day in your personal vehicle. Employees will not be reimbursed for commuting miles between their home and their office or their office and their home.

For employees under a telecommuting agreement, no mileage will be paid for travel between their home and centrally located work site. Mileage will be calculated based on the location of their centrally located work site and will be the lesser of the actual miles driven or the mileage from their centrally located work site. For departments with multiple office locations, the employee must choose one location as their centrally located work site and indicate that on the employee reimbursement form.

If you start (or end) your day at home rather than your office you can only claim mileage if your first (or last) destination is an outside work location. Per County ordinance, the number of miles you will be reimbursed for is the lesser of the actual miles driven between your home to the outside work location or the number of miles from your office to your outside work location. Any miles between your office and outside work locations or between outside work locations are reimbursable.

Example A: You start your day at home and drive ten miles to a meeting. The distance from the office to the meeting is five miles. You can claim the lesser of the two – in this case five miles.

Example B: You start your day at home and drive four miles to a meeting and then go to the office (10 miles). The distance from the office to the meeting is fifteen miles. You can claim the lesser of the two amounts – in this case four miles. You can also claim the 10 miles from the meeting to the office for a total of 14 miles.

Example C: You drive three miles from your home to the office in the morning and then drive ten miles to a home visit and then seven miles to your office. You cannot claim the miles from your home to your office but can claim the ten miles from the office to the home visit and the seven miles back to your office.

Example D: You drive three miles from your home to the office in the morning and then drive ten miles to meeting at location A and then five miles to a second meeting at location B and then ten miles back to your home. The distance from your office to the location B is two miles. You cannot claim the miles from your home to your office but can claim the ten miles from the office to location A, the five miles to location B and then two miles for the return trip to your home

Example E: It is your day off and you drive to the office to work. You cannot claim any miles for your trip into the office from home.

Note: the County allows for an additional five cents per mile per passenger if the passenger would otherwise qualify for reimbursement for mileage. Qualifying passengers are County employees, volunteers of County service and County Board Supervisors. This additional 5 cents per mile is a taxable benefit and should be claimed on the Employee Taxable Reimbursement Form through payroll.

Airfare, public transportation, buses, rental cars, taxis and ride shares

The County will reimburse for the least expensive mode of transportation available to the employee. If an employee opts to take a more expensive mode, the County will only reimburse up to the least expensive option. For example, if an employee opts to drive to a conference at a cost of \$750 in mileage reimbursement but the cost of air travel is \$250, the County will reimburse the employee up to \$250 for the travel portion of their trip. In addition, if driving results in additional lodging or meal expense due to overnight stays, the employee will cover those costs at their own expense. Departments are required to provide documentation to substantiate the least expensive option.

Taxi fare or ride share services outside Dane County and to or from the Dane County Regional Airport will be allowed.

A County procurement card shall be used whenever possible.

Original receipts are required for all transportation costs with the exception of public transportation such as a city bus.

Conference registration

The County will reimburse for registration fees when accompanied by an approved Conference & Training and Outreach Form. A County procurement card shall be used for registrations whenever possible.

Lodging

Reasonable lodging expenses will be reimbursed only if incurred outside Dane County and accompanied by original detailed folio or receipt. Employee shall use a County procurement card whenever possible. Lodging expense include actual cost of room and taxes. Lodging does

not include cost of personal conveniences such as telephone calls, video rentals, room service or restaurant charges.

Gratuities

Reimbursement for gratuities will be limited to 15% for taxi or ride share services and \$2.00 per day for hotels. Gratuity for meals is included in the per meal reimbursement rates.

Internet

Internet charges at hotels or on airplanes are allowed at the department's head discretion. A County procurement card shall be used whenever possible.

Expenses to Outreach Activity

Department heads that service in a department that includes outreach to the public may incur or be reimbursed for expenses to attend banquets or other functions within Dane County directly related to the outreach function of the department. This does not include attendance at fundraising events and may not include a charitable donation to any organization. Requests for reimbursement must be approved by the County Executive. The maximum reimbursement is \$50.00 per event. A County procurement card shall be used whenever possible.

Non-travel expenses

Any non-travel expenses the employee incurs while doing business on behalf of the County will be reimbursed when approved by the department and accompanied by an original detailed receipt. A County procurement card shall be used whenever possible.