

Emanuel County Travel Policy

Approved:

Purpose

The purpose of this Travel Policy (hereinafter called “Policy”) is to provide guidelines to Emanuel County Board of Commissioners employees for payment of travel expenses in an efficient, cost-effective manner, and to enable county travelers (hereinafter called “Travelers”) to successfully execute their travel requirements at the lowest reasonable costs, resulting in the best value for the County. Teleconferencing instead of travel should be considered when appropriate and possible. Each Department is charged with the responsibility for determining the necessity, available resources and justification for the need and the method of travel.

Applicability

This policy applies to all Departments of Emanuel County.

For personnel with disabilities, the County has authority to provide reasonable accommodations during travel on official county business. Decisions regarding specific situations not addressed by this Policy shall be made and documented by the Department.

Compliance and Accountability

All Departments are required to follow the minimum guidelines outlined in the Policy. Departments are not authorized to set more lenient policies than the Policy; however, Departments may establish policies that further restrict a Traveler’s travel plan if the Department determines that stricter policies are necessary; except, a mileage rate that is different than the rates established by County may not be adopted.

Periodically, the County may perform a review of the Department’s travel records to ensure compliance with all aspects of this Policy. This Policy may be revised based on the results found during the reviews. Dependent on the nature of the findings, appropriate and progressive sanctions for misuse will be implemented. All travel claims are subject to detailed audits.

General Provisions

The county reimburses Travelers for reasonable and necessary expenses incurred in connection with approved travel on its behalf. The county encourages Travelers to take advantage of contracted/preferred travel discounts whenever possible.

A necessary expense is one for which there exists a clear business purpose and is within the county’s expense policy limitations. A clear business purpose contains all information necessary to substantiate the expenditure, including a list of attendees, if appropriate, their purpose for attending, business topics discussed, and/or how the expenditure benefited the county.

Establishing policies and procedures for travel expenses enables the county to effectively comply with federal and state regulations.

This Policy is intended to be a comprehensive guide for the planning and reimbursement of all county-approved travel expenses. There are several key points to remember when incurring expenses on behalf of the county:

- Under no circumstances should a Traveler approve their own expense report. In most cases, they should not approve the expense reports of a person to whom they functionally or administratively report.
- A large number of exceptions or Policy violations will increase the likelihood of expense report audits.
- The county will not reimburse Travelers for personal expenses.

Policies Applying to All Travel Expenses

A. Approval and Authorization

A Traveler’s immediate supervisor or higher administrative authority must approve a travel expense report before reimbursement will be issued. Departments may require multiple approvers for certain expense reports; in these instances, all approvers in the submission process are held accountable.

Department Head Approval

Department head travel/expense reimbursements in any form are required to have final approval from the County Administrator.

B. Role of the Approver

By approving travel expenses, the approver is attesting that they have thoroughly reviewed each transaction and the supporting documentation and have verified that all transactions are allowable expenses. The approver is the “check” in the expense reporting process to identify potential and/or actual errors in expense reporting and is equally accountable for all expenditures. The approver role should be assigned to an individual who can judge the business appropriateness of each expenditure.

Each transaction must be consistent with departmental budgetary and project/grant guidelines. The approver may be required to ensure the correct funding sources are charged according to Department procedure and in keeping with proper fiscal stewardship.

Should expenses not meet approval guidelines, the approver should deny the request. Denied expenses will be considered a personal expense to the Traveler and will be processed in accordance with the policies, herein. Approvers may create a reduction in the Traveler’s reimbursement due.

By approving a Traveler’s expense submission, approvers are certifying:

- Appropriateness of the expenditure and reasonableness of the amount requested;
- Compliance with funding Department regulations and County reimbursement policies; and
- Completeness and accuracy of documentation.

C. Business Purpose Justification and Explanation Statements

In cases where a submitted expense does not conform to Policy, or if a receipt is lost or missing, an explanation is required when submitting the expense. The Traveler’s immediate supervisor or higher administrative authority must approve these statements.

D. Internal Revenue Service Requirements

In order for travel reimbursements to be excluded from a Traveler's taxable income, the county's travel policies must meet the Internal Revenue Service (IRS) requirements for an "Accountable Plan." In general, the Countywide Travel Policy has been developed with the IRS Regulations as its primary payment framework; accordingly:

- Reimbursements must be reasonable in amount, must be made for travel only, must be in line with actual costs incurred and must be within Policy limitations. Expenses that do not comply with Policy guidelines will be the obligation of the Traveler that incurred the expense.

Policy requires that Travelers submit expenses via expense reimbursement forms substantiating the amount, date, use and business purpose, ideally within 10 days, but no later than 45 calendar days after completion of the trip or event. Expenses submitted in excess of 60 calendar days may not be reimbursed. Expenses submitted more than 60 calendar days after completion of the trip or event, if reimbursed, should be included in the Traveler's IRS Form W-2 as taxable income.

- A Traveler's commuting miles are considered personal mileage and, as such, are not reimbursable. Commuting miles is defined as the actual mileage travelled by the Traveler between their Residence and Primary Workstation.

Departments are responsible for implementing internal monitoring processes to ensure compliance with these IRS regulations.

E. Documentation and Receipt Requirements

IRS requirements are met with the submission of approved expenses on manual expense reimbursement forms. The overall, specific business purpose of the trip should clearly be stated on expense submissions. Business purpose should include information such as:

- People involved
- Business topics covered
- Brief explanation of duties performed

Required receipts must be attached to the reimbursement form. And must contain appropriate detail, including starting and ending destinations, hotel charges, and detailed item charges (credit card signature copies without detail are not acceptable). A specific business purpose for the expenditure must be noted on every expense submitted. Note that receipts are not required for meals per diem. Valid, unaltered receipts are required for the following:

- Lodging, rental cars and rail (such as Amtrak, etc.)
- Conference registration fees

Section One: Transportation

1.1 Personal Automobile

With the exception of public safety personnel, all County employees should use their personal vehicle for overnight travel. Reimbursement for business use of a personally-owned vehicle is calculated per business-use mile, from point of departure to point of arrival (The primary work place should be used unless another departure and return point results in lower mileage). Reimbursement rates are based on the current Federal reimbursement rate.

The standard per-mile reimbursement rate includes gas, oil, repairs and maintenance, tires, insurance, registration fees, licenses, and depreciation attributable to the business miles driven. Employees will not be reimbursed separately for those costs.

Exceptions:

While in travel status, and at the Department’s discretion, Travelers may be reimbursed for reasonable (as defined by the Department) ground transportation costs (Personal car mileage, rideshare, shuttle, taxi, etc.) to/from eating establishments when such establishments are not located in the lodging location, are not fiscally prudent, or within safe walking distance of the lodging and/or the business function. The Traveler may not request reimbursement for ground transportation costs for eating establishments distanced from lodging and/or business function based on personal choice. (e.g., Traveling to St. Simon’s Island when lodging/business function is located on Jekyll Island.)

Travelers that have “assigned vehicles” for business purposes are not eligible to receive any personal car mileage reimbursements. It is the Department’s responsibility to monitor and communicate this policy to all Travelers that have “assigned vehicles.”

Tolls, where there is not another reasonable alternative route, and parking charges incurred while on official county business will be reimbursed. While there are no maximum limits for parking, employees are encouraged to utilize safe, low-cost, long-term parking to minimize the cost.

Under no circumstances will the County reimburse tickets, parking fines or violations related to federal and state statutes.

Section Two: Lodging

2.1 Lodging Expense

The Traveler should select the least expensive option available taking into consideration proximity to the business destination and personal safety. The Traveler or the travel arranger must inquire about the government rate availability, or the conference lodging rate, and select the lowest available rate. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate, if available.

Travelers on county business are allowed lodging expenses when their destination is located more than 50 miles from their Residence AND they are away for more than twelve (12) hours. Written pre-approval must be obtained from the Department head, or their designee, when lodging is required within the 50-mile radius. The approval must be submitted with the Traveler’s receipts and documented mileage when requesting reimbursement.

Reasonable lodging expenses are reimbursed at actual cost. All lodging claims must be documented with receipts and must be at a business that offers lodging to the general public, such as a hotel or motel, NOT a private residence. Lodging rentals obtained through vacation rental marketplaces such as Airbnb, HomeAway, and Vrbo are not considered commercial lodging facilities and should not be used while in travel status.

When lodging is shared, the Traveler paying for the lodging seeks reimbursement for the full expense.

Upgraded room accommodations that incur an additional charge are not allowed. A complimentary upgrade should be noted on the expense report. Mandatory resort fees are reimbursable as lodging expenses.

2.2 Booking

Travelers should use the hotel booking process established by the county and should use a county credit card to pay for hotel charges and conference registrations (**THE COUNTY CREDIT CARD SHOULD NOT BE USED FOR ANY OTHER EXPENSES**).

2.3 Special Discount Rates and Tax Exemptions

Travelers should remember to inquire about any available discount hotel rates for county government employees. Many hotels have discount rates available for county employees with appropriate identification.

County and local government officials and employees traveling within the state on official business are exempt from paying the county or municipal excise tax on lodging (“hotel/motel” or “occupancy” tax) [O.C.G.A. 48-13-51 (H) (3)], regardless of the payment method being used. This exemption does not apply to travelers staying at an out-of-state hotel/motel. Travelers must be able to provide proper identification to document their employment as a local government employee.

Additionally, as a Traveler traveling on official County business, the lodging is eligible for exemption from State of Georgia Sales Tax only when the payment method being used is either direct bill to the Department, or a County issued credit card. Travelers should make every effort to avoid payment of sales tax when the payment method is anything other than a personal payment method.

Travelers are required to submit a copy of the Hotel Occupancy Tax Exemption Form, which is located on the SAO travel website, upon registration at the hotel/motel. If the hotel refuses to accept the form at check-in, the Traveler should attempt to resolve the issue with hotel management before checking out at the end of their stay. If the matter is not resolved by check-out time, the Traveler should pay the tax. Travelers should classify this tax separately as “occupancy tax” and/or “sales tax”, and provide an explanation when submitting their expense report. Failure of the Traveler to submit the Hotel Occupancy Tax Exemption Form to the hotel/motel may result in non-reimbursement of the tax to the Traveler.

Per the Transportation Funding Act of 2015, effective July 1, 2015 hotels in the county of Georgia will charge a \$5.00 per room per night hotel tax to Travelers. County Travelers are NOT exempt from this tax.

2.4 Cancellation

Travelers should not book nonrefundable rates or rates that require a deposit unless required by conference lodging.

It is the Traveler’s or arranger’s responsibility to understand the cancellation rules of the room confirmed. No-show charges and penalties will not be reimbursed when the Traveler does not cancel reservations within the allotted time. Nonrefundable rates cannot be changed or cancelled; therefore, the Traveler is accepting the risk of a non-reimbursable cancellation fee.

In a case where all efforts have been taken, and a fee is still charged, an explanation must be provided when submitting the Traveler's expense report in order for the fee to be reimbursed.

The traveler must report the fee for the cancelled or no-show reservation on an expense report.

2.5 Conference Lodging

Travelers who stay at a hotel/motel that is holding a scheduled meeting or seminar may incur lodging expenses that exceed the rates generally considered reasonable. The higher cost may be justified to avoid excessive transportation costs between a lower cost hotel/motel and the location of the business function. When the conference/business function does not have an official hotel, the Traveler is required to obtain a property within reasonable proximity.

Section Three: Meals and Incidental Travel Expenses

3.1 General

Generally, meals are reimbursable on a per diem basis (not actual expenses) for overnight official business travel outside the Traveler's Primary WorkStation.

Reasonable incidental travel expenses, also known as incidentals, are reimbursed separately from Per Diem Rates for In-State or Out-of-State travel.

3.2 Meal Reimbursement Amounts when Traveling

Employees traveling within the State of Georgia or Out-of-State (United States and Canada) are paid a per diem amount designed to cover the cost of meals (including taxes and tips), based on the number of meals per day for which the traveler is eligible.

Travelers who are provided meals during the course of travel as part of a conference fee, or when hosting or are hosted by another party while on travel status, must deduct the corresponding, applicable meal rate from their per diem reimbursement claim for each meal provided.

Meal adjustments include those provided by meetings, conferences, or any other source. If a continental breakfast, lunch, dinner, or reception is offered as part of the travel and the food/timing is sufficient to serve as a meal, the traveler must reduce the per diem by the appropriate allowance amount. If a Traveler has medical restrictions and cannot eat a meal provided by any source while traveling, the Traveler should make every effort to have the source facilitate their needs. If the source does not or cannot honor the request, the Traveler is not required to deduct the applicable meal allowance from the per diem. However, the Traveler must include a note or other documentation with the Travel Expense Reimbursement form documenting this information.

For non-employee meal reimbursements, Departments must designate an approver(s) who will be accountable for the review and approval of the non-employee travel statements.

3.3 Meal Per Diem During OVERNIGHT Travel

Travelers traveling within the State of Georgia are eligible for up to \$50.00 of per diem to cover the cost of three (3) meals per day. Incidentals are not included in the per diem rate. The per diem rate applies to all cities in Georgia. Per Diem Allowance are set forth by the Countywide Travel Policy and will adjusted quarterly to mirror the rates set forth in the State Accounting Office Travel Policy

Breakfast = \$13.00 Lunch = \$14.00 Dinner = \$23.00

Travelers traveling overnight, either in-State or out-of-State, are eligible for 75% of the total per diem rate on the first and last day of travel. For example, if the per diem rate allows a \$50 total reimbursement, \$37.50 would be allowable on a travel departure or return day ($\$50 \times .75 = \37.50) As a result, the time of departure and time of return are not considerations for calculating the Meal Per Diem when associated with overnight travel.

When meals are provided to a Traveler in conjunction with out-of-state travel events on a travel departure or return day, the meals per diem reimbursement rate is reduced by the amount of the provided meal(s) after the 75% proration. For example, if the per diem allows a \$50 total reimbursement, and lunch was provided at no cost on a travel departure or return day, the total allowable reimbursement for that day would be \$23.50 [$\$50 \times .75 = \37.50 less \$14 lunch = \$23.50].

1st and Last Day Meal Per Diem (75%)				
Total Per Diem	Breakfast Provided X = \$13	Lunch Provided X = \$14	Dinner Provided X = \$23	Amount Reimbursed X = \$50
\$ 50.00				\$ 37.50
\$ 50.00	13			\$ 24.50
\$ 50.00		14		\$ 23.50
\$ 50.00			23	\$ 14.50
\$ 50.00	13	14		\$ 10.50
\$ 50.00		14	23	\$ 0.50
\$ 50.00	13	14	23	\$ -

The per diem allowance for Georgia is \$50. Out-of-State per diem allowances follow the GSA rates ([Per Diem Rates | GSA](#)).

For trips involving multiple travel destinations, base the reduction on the per diem rate in effect where the night was spent, as follows:

- Departure Day: Where the Traveler spends that night.
- Return Day: Where the Traveler spent the night before returning to their Residence or Primary WorkStation.

As a reminder, the time of departure and time of return are not considerations for calculating the Meal Per Diem when associated with overnight travel.

3.4 Meal Per Diem During NON-OVERNIGHT Travel

The Emanuel County Board of Commissioners does not provide meal per diem during non-overnight travel due to the IRS taxable compensation implications.

Section Four: Miscellaneous Travel Expenses

Reimbursable expenses while on official travel status include, but are not limited to, the following:

- Business office expenses (copy services, postage, and supplies)
- Business related phone calls, faxes, and internet usage charges and fees
- Conference/Registration fees
- Laundry or cleaning expenses on trips lasting seven (7) calendar days or more
- Reasonable incidental travel expenses, also known as incidentals, are reimbursed separately from Per Diem Rates for In State and Out of State travel
- Transportation costs from lodging or businesses to restaurants (domestic travel only).
- Taxi, shuttle and rideshare services between business meetings.

Non-reimbursable expenses include, but are not limited to, the following:

- Car, and card membership dues and club fees
- Travel upgrade fees (rail or car)
- Alcoholic beverages
- Cigarettes, vaping, tobacco or other smoking paraphernalia
- Bank charges for ATM withdrawals
- Childcare costs
- Pet housing/boarding/sitting
- Clothing or toiletry items
- Commuting between Residence and Primary Workstation
- Country Club dues
- Expenses related to vacation or personal days taken before, during or after a business trip
- Haircuts and personal grooming
- Laundry, cleaning, pressing costs for trips of less than seven days
- Loss or theft of cash advance money or airline tickets
- Loss or theft of personal funds or property
- Lost baggage
- Luggage or briefcases
- Medical expenses while traveling (Exceptions may be made to accommodate ADA compliance)
- Mini-bar charges
- Movies
- No-show/Cancellation fees or fees related to hotel late check-out (unless business or weather related)
- Personal reading materials (magazines, newspapers, etc.)
- Personal vehicle maintenance (including car washes)
- Personal entertainment
- Personal Pet care
- Recreational expenses

- Rental vehicle maintenance (including car washes)
- Saunas, massages
- Shoe Shines
- Souvenirs or personal gifts
- Tips covered by per diem allowances
- Traffic citations (moving violations), parking tickets, court fees and other fines
- Travel accident insurance premiums
- Valet services for parking, when self-parking options are available, unless there are valid security reasons

Section Five: Payment Methods

5.1 Georgia Travel and Expense System Accounts

Travelers should use the payment method and processes established by the county. A County credit card should be used for hotel/motel charges and conference registrations (**THE COUNTY CREDIT CARD SHOULD NOT BE USED FOR ANY OTHER EXPENSES**). Personal credit cards or cash should be used for all other reimbursable travel expenses.

Section Six: Reimbursement for Travel Expenses

6.1 General

Travelers are expected to exercise good stewardship of funds when traveling on official business. Any expenditure disallowed by the County is the responsibility of the Traveler.

6.2 Expense Reimbursement Timing

Travelers should submit all expenses for reimbursement and reconciliation within ten (10) days of the completion of the event or trip, but no later than 45 calendar days.

IRS regulations state the traveler must adequately account to the employer and submit travel expense reimbursement requests within 60 days of the end of the trip. Such expenses, if submitted after 60 days, become taxable income to the traveler.

All expense reimbursement requests must be submitted as soon as possible, in conjunction with an employee's last day of employment, when applicable, but no later than 45 calendar days after the last day of employment. Outstanding requests submitted after this time period will not be reimbursed.

6.3 Expense Reimbursement Submission

Travelers are responsible for completing their own expense reports and routing the request for reimbursement to the appropriate approver.

Employees are responsible for ensuring that expenses claimed in the travel expense report are proper, accurate, and incurred for official business. A Traveler who knowingly presents a false or fraudulent claim may be subject to penalties under criminal statutes.

Travel reimbursements will be made via check.

6.4 Receipts

Travelers must always submit itemized receipts, except when meal per diem travel allowances are claimed. Itemized Receipts may be requested for verification or audit. Itemized receipts should include:

- Name and address of the vendor
- Date of service
- Description of goods/service
- Amount paid for each individual item

Receipts are required with the travel expense report for the following expenses. No expense should be approved if a required receipt is missing:

- Hotel expenses
- Rental car expenses (rental cost and the related expenses such as fuel)
- Breakfast, luncheon, or dinner meetings (unless claiming a per diem)
- Transportation Fares above \$25.00 (Rideshares, shuttles, rail, or other)
- Registration Fees
- Visa/Passport fees
- Fuel purchased on a provided fuel card for rental vehicles (only at select locations)
- Parking
- Highway tolls
- Mass Transit tickets
- Taxi fares

6.5 Personal Expenses

Reimbursement of personal expenses shall not be authorized for payment at any time. (See Section 4 for a list of non-reimbursable expenses.)

6.6 Combining Personal Travel with County Business Travel

Travelers should check with their department before combining personal and business travel.

For in-state and out-of-state trips that combine personal travel with county business travel, reimbursement may not exceed the amount it would have cost the County if the Traveler did not combine personal travel with business travel.

Note: The Traveler is responsible for any additional costs incurred in booking personal travel combined with business travel.

6.7 Travelers with Physical and/or Medical Conditions

Travelers with physical and/or medical conditions that may need special accommodations while on county travel, should be accommodated on a case-by-case basis adhering to all applicable laws and policies. Each Department has the authority to provide reasonable accommodations during county travel for travelers with disabilities.

It is the responsibility of the individual Department to provide “reasonable accommodations” for Travelers with physical and/or medical conditions in adhering to the Countywide Travel Policy.

All county employees are to be afforded equal opportunity to perform travel for official County business even if the travel costs for disabled travelers will exceed what would normally be most economical to the County. For example:

- When a Traveler with a physical and/or medical condition rents a vehicle while on travel, a non-standard vehicle size may be required. When a Traveler has hearing or vision impairments,

there may be a cost of providing auxiliary aids and services to enable the Traveler to successfully accomplish the purpose of the travel.

The extra travel costs required to comply with ADA shall be documented and kept on file by the Department.