



WADSWORTH PUBLIC LIBRARY EMPLOYEE MANUAL

Chapter: Compensation
Section Number: 4.9
Section Name: Reimbursement of Expenses
Last Revised:

This policy is not intended to address every issue, exception, or contingency that may arise in the course of travel. Employees should exercise the same care in incurring travel expenses that a prudent person would exercise if traveling on personal business or expending personal funds. Employees will be held responsible for unauthorized costs and additional expenses incurred for personal preference or convenience. Receipts are required for all reimbursements.

All out-of-town travel is to be approved by the Director prior to any purchase or travel. A Request for Leave form should be submitted that stipulates the purpose for the trip and the days for which the employee will be traveling. Employees traveling out-of-state will be granted a per diem for food and miscellaneous expenses as defined and determined by the United States for government travel. Employees are responsible for expenses above and beyond any approved per diem amount.

A. TRANSPORTATION

1. Travel by air, bus or other common carrier must be at the lowest available rate. The employee is responsible for notifying the carrier of any reservation change or cancellation at the earliest possible time.
2. Mileage reimbursement for travel in privately owned vehicles will be at the rate established by the I.R.S. The mileage reimbursement will be deemed to cover all expenses incurred by use of the privately owned vehicle including gasoline, damages, needed service, repairs, depreciation, insurance and all other expenses of operation. No reimbursement for mileage will be made unless an employee is duly licensed to drive and carries automobile/liability insurance on his/her vehicle that complies with Ohio Revised Code Section 4509.51. Reimbursement for bridge, highway and tunnel tolls will be made with the appropriate receipts.
3. When two (2) or more employees are traveling to the same destination, they should travel together and only the driver may claim mileage reimbursement.
4. An employee who chooses to use his/her own vehicle for an out-of-state trip will be reimbursed for mileage at an amount not to exceed the cost of air transportation at the lowest available rate.
5. Mileage will be paid for authorized errands, calculated from the Library to the destination and back.
6. No reimbursement will be made for travel between the employee's home and the Library, unless on an authorized errand described in No. 5 above.

7. The following items are acceptable expenses when itemized receipts are provided upon your return: mileage to and from your departure airport; taxi fares to and from your destination's airport; tolls, airport parking at your departing airport; parking costs at the hotel or conference center; and rental cars only when approved in advance.

B. LODGING

1. Expenses covering the actual cost of lodging will be reimbursed in full when an employee travels out-of-town on official Library business and such travel requires an overnight stay. Prior approval of the Director is required for reimbursement of lodging expenses.
2. All reservations must be approved by the Director or Business Manager.
3. When possible, employees of the same sex attending a meeting or conference are encouraged to share a room.
4. Only business telephone calls will be reimbursed.
5. No reimbursement will be made for entertainment, in-room movies, restocking in-room snacks, room service, dry cleaning or laundry charges.
6. On occasion spouses may join employees on out of town trips. If the rate for the room is different from the approved maximum, the employee must pay the difference.

C. MEALS

IRS regulations govern the taxable nature of meal expense reimbursements. Generally, these reimbursements are taxable as income to the employee because overnight travel is required for the reimbursement to be non-taxable. Meals included as part of a registration fee for a meeting or conference are non-taxable.

Due to the taxable nature of meal expense reimbursements, the Library will only reimburse meal expenses that meet the following criteria:

- 1) An employee authorized to travel on official Library business may claim reimbursement for the cost of meals when out of town travel requires an overnight stay.
 - a) The Director will approve reimbursement for meals within the following guidelines: \$5.00/breakfast, \$10.00/lunch, and \$15.00/dinner. The Director may approve reimbursement for the actual cost of meals based on the location, circumstances and the cost of the meal.
 - b) Gratuities not exceeding 15% of the purchased meal will be reimbursed.

- c) Alcoholic beverages will not be reimbursed.
- 2) Meals included as part of a registration fee for a meeting or conference. (Duplicate meals will not be reimbursed.)
- 3) Meals directly related to business-related meetings.

D. REIMBURSEMENT

- 1. Requests for reimbursement of travel expenses are to be submitted to the Business Manager.
- 2. Receipts for all expenditures must be attached to the reimbursement request.