

PROCEDURE TITLE: TRAVEL AND MILEAGE REIMBURSEMENTS FOR EMPLOYEES		
ADOPTION/EFFECTIVE DATE: September 30, 2008	MOST RECENTLY AMENDED: July 1, 2024	MOST RECENTLY REAFFIRMED:
POLICY/PROCEDURE MANUAL SUMMARY CATEGORY: BUSINESS AFFAIRS		

I. Purpose and Scope

The purpose of this procedure is to establish criteria for the reimbursement to employees for expenses incurred with respect to work-related travel, including lodging, food, commercial carrier, personal vehicle, and incidental expenses. Work-related travel expenses may be reimbursed only pursuant to this procedure.

II. Definitions

- A. **Work-Related** means an undertaking performed by an employee within the course and scope of his/her employment with Harford County Public Schools which is required in order for the employee to perform the functions of his/her job, except for attendance required in order to receive professional development.
- B. **Vehicle Travel** means miles an employee drives his/her personal vehicle for work-related purposes excluding a commute.
- C. **Commute** means the shortest, reasonable distance for vehicular travel between employee's place of residence and his/her primary place of work.
- D. **Primary Place of Work** means the location designated as such by Harford County Public Schools as to each employee, including employees who have primary work places which differ depending on her/his daily assignment.
- E. **Travel Expenses** means costs incurred by an employee as a result of work-related travel and includes lodging, food, beverage, gasoline purchase for board-owned vehicles, tolls, parking fees, rental cars and other incidental expenses.
- F. **Reimbursement** refers to expenses charged to an employee's personal credit card or other personal funds.

III. Statement of Procedure

- A. The following travel expenses are approved by the Superintendent.

1. **Lodging Expenses** incurred by employees for attendance at conferences. These expenses will be paid for conference attendance approved by the Assistant Superintendent or Executive Director who supervises the office or department in which the employee works subject to the specific limitations with regard to such expenses set forth herein.
 2. **Meal/Food Expenses** incurred by employees while in attendance at conferences. Meal/food expenses will be paid for conference attendance approved by the Assistant Superintendent or Executive Director who supervises the office or department in which the employee works subject to the specific limitations with regard to such expenses set forth herein.
- B. Lodging Expenses Reimbursement Requirements/Restrictions**
1. Lodging expenses will be reimbursed for actual amounts expended subject to the limitations set forth herein.
 2. An original, itemized lodging billing statement or invoice must be provided for reimbursement.
 3. If a conference offers several hotel accommodations, employees shall select accommodations at the mid-point or lower daily rate, taking into consideration distance to the meeting facility and special needs.
 4. Employees are not required to share rooms.
 5. Lodging expenses which are not eligible for reimbursement:
 - a. In-room movies;
 - b. In-room or hotel bar expenses;
 - c. Entertainment;
 - d. Other expenses deemed unnecessary by the Assistant Superintendent of Business Services.

C. Other Travel Expenses

1. Expenses will be reimbursed for actual amounts expended subject to the limitations herein.
2. An original, itemized invoice or ticket must be provided for reimbursement. A credit card receipt alone is not acceptable for reimbursement.
3. Employees shall compare transportation rates and select the lowest fare taking into consideration the departure - arrival times and any special needs. The lowest coach rates should be booked and is the fare that will be reimbursed.
4. Gasoline purchases for a HCPS vehicle should be made on a procurement card during travel.
5. Rental Cars
 - a. Only rental cars obtained through a national rental company are eligible for reimbursement.
 - b. A full-size car or smaller should be rented. SUVs, minivans, sports or premium cars are prohibited. If choosing a higher-level vehicle, a quote for the full-size vehicle issued on the same day as the reservation for the selected vehicle must be provided with documentation. Reimbursement will be based on the full-size vehicle pricing. If documentation is not provided, HCPS reserves the right to fully deny reimbursement to the employee or request reimbursement if a p-card was used.
 - c. Prepaid gas should not be purchased and rental cars should be refueled before returning the vehicle.
 - d. Any additional insurance offered by the national rental car company should not be purchased and will not be reimbursed.
6. Public Transportation while on business travel
 - a. Taxi, Uber and Lyft may be used when a traveler has no access to a personal or rental vehicle.
 - b. Gratuity is limited to 20%.

7. Incidental Expenses

- a. Incidental expenses include, but are not limited to, telephone and internet access.**
- b. Employees traveling on HCPS business that requires an overnight stay shall be reimbursed for one telephone call from their hotel to their home each day which shall not exceed twenty (20) minutes in duration and unlimited calls to their primary office during the day. These charges must be included on the hotel bill submitted to HCPS. If the employee is traveling to a foreign country, land lines rather than an HCPS cell phone should be used except for an emergency.**
- c. Employees shall be reimbursed for internet access at their place of lodging for the purpose of communicating with the office via e-mail subject to a limit of ten dollars (\$10) per day. These charges must be included on the hotel bill submitted to HCPS. The HCPS Responsible Use Policy applies to employees using HCPS electronic devices when traveling.**
- d. Other incidental expenses may be reimbursed subject to the approval of the employee's immediate supervisor and the Assistant Superintendent of Business Services on a case-by-case basis.**
- e. Employee shall use the HCPS toll free number (866-588-4963) when it becomes necessary to call back to the office or a school.**
- f. HCPS will not reimburse for optional travel fees elected by a staff member. This includes, but is not limited to, an automatic early check-in fee.**

D. Meals: Food & Beverage

1. **Meals for employees for work-related travel that requires an overnight stay may either be reimbursed or paid via procurement card up to a daily limit of \$60.**
2. **For partial days of work-related travel (day of departure and day of return), the employee will be reimbursed for meals up to 50% of the maximum daily limit, or \$30.**
 - a. **If the employee is traveling overnight and required to leave their home prior to 7:00 a.m. in order to arrive at their destination for the start of a conference, employee is eligible for up to the daily limit of meals, evidenced by itemized receipts. Also, if an employee leaves their home after 2:00 p.m., they are eligible for dinner that day, evidenced by itemized receipts.**
 - b. **Employees are expected to take the earliest departure possible at the conclusion of a conference. If that means of transportation results in arriving home after 7 p.m., the employee is eligible for up to the daily limit of meals, evidenced by itemized receipts.**
3. **For conferences where some meals are included in the registration fee, the reimbursement will be limited to those meals NOT provided in the registration fee consistent with the following formula:**
 - a. **Breakfast \$12**
 - b. **Lunch \$18**
 - c. **Dinner \$30**

4. **The rates set forth in (3) above are inclusive of food, beverages and gratuity. If an employee is entitled to all three meals, the \$60 daily allowance can be split differently among the meals. For example, if an employee is entitled to all three meals and spends \$5 on breakfast, the remaining \$7 (\$12-5) may be used towards lunch or dinner. If a conference provides lunch to participants, the employee is only entitled to the value of breakfast and dinner (\$12 and \$30). In this case, the total of \$42 could be used between breakfast and dinner.**
5. **Gratuities are limited to 20% of the pre-sales tax cost of the meal.**
6. **Harford County Public Schools' funds may NOT be utilized for the following items. Reimbursement of these items will not occur and employees are liable for such purchases and subject to potential disciplinary action if made on a procurement card.**
 - a. **Alcohol – if purchased, must be on a separate bill and not part of the meal bill.**
 - b. **Meals for family members or guests whose presence is not related to the business at hand must be purchased with a separate form of payment.**
7. **An employee requesting reimbursement for meals paid for by the employee for other HCPS employees, shall provide the names of such employees. The names of employees must be listed on the detailed receipt.**
8. **Employees will be reimbursed for meals based on itemized receipts up to the amounts identified above.**
9. **Meal rates and requirements as stated apply to all meals during the normal course of an employee's duties.**

E. Vehicle Travel

1. Each employee shall be reimbursed for vehicle travel expenses, except for commuting mileage. According to the IRS, commuting mileage occurs when you drive from where you live to your principal place of work. Commuting mileage is not eligible for reimbursement. Since it is essential for employees to drive to work each day, the IRS considers commuting miles as personal daily travel expenses rather than reimbursable employee business expenses.
2. Employees with one primary work location are only eligible to receive mileage reimbursement to the extent that their total work related miles driven exceeds their normal daily round trip commuting miles, regardless of whether they actually travel to their primary work location.

Example 1 - employee with one primary work location: Employee round-trip commute from home to primary work location equals 20 miles. Employee travels a total of 45 miles during the workday without incidental personal travel: employee is reimbursed 25 miles.

Employees assigned to multiple work locations are only eligible to receive mileage reimbursement for mileage driven between work locations during the day. Travel between home and the first location and last location to home is commuting mileage and not eligible for mileage reimbursement.

Example 2 - employee assigned to multiple work locations: Employee drives from home to location 1. Employee then drives from location 1 to location 2 and from location 2 to location 3. From location 3, the employee drives home at the end of the workday. The employee is entitled to mileage reimbursement for travel from location 1 to location 2 and also for mileage from location 2 to location 3. Mileage from home to location 1 and from location 3 to home is not eligible for reimbursement as this mileage is considered commuting mileage.

If employee is approved for telework and travel is necessary, commuting mileage must be deducted (home to primary location and primary location to home). If it is necessary for a teleworking employee to come into the office, commuting miles are still applicable.

3. For vehicle travel required to receive systemwide professional development training, mileage reimbursement is not authorized unless the employee is providing the professional development training.
4. Allowable vehicle travel shall be reimbursed at the Internal Revenue (“IRS”) prevailing per mile rate.
5. If an employee elects to drive for out-of-state business travel, a print out of the cost of transportation via plane or train at the time of planning the trip, should be submitted with the reimbursement request. The cheaper form of transportation should always be used and reimbursement will be based on the less expensive form of travel.

F. Procurement Card

1. Employees who have been issued procurement cards shall pay all allowable travel expenses with procurement cards when the procurement card is authorized to pay any such expenses.
2. Employees must adhere to the procurement card procedures.
3. If an employee has a procurement card and a purchase is made that is not allowed per this procedure, the employee will be responsible for reimbursing HCPS directly.
4. If daily charges for meals exceed the applicable meal rates set forth above, the employee shall reimburse HCPS for the excess amount within 30 days of the expenditure. Employees should only charge the maximum meal allowance on their procurement card and use a personal payment method for any balance over the allowed amount.

G. General Requirements and Reporting Expenses For Reimbursement

1. An Expense Report in the Oracle Expenses Module must be completed in order for travel expenses to be reimbursed pursuant to this procedure.
2. The completed Expense Report requires the employee to describe dates and purposes for mileage reimbursement as well as the points of origin and destination.

3. **Expense Reports should be submitted monthly for reimbursement, or upon return from an authorized conference.**
4. **Itemized receipts are required for all expenses, other than mileage, and must be attached with the Expense Report in the Oracle Expenses Module.**
5. ***A Missing Receipt Form* must be submitted if an original receipt is not provided and this form must be signed by the supervisor.**
6. **The conference agenda must be submitted with the *Spend Authorization* in the Oracle Expenses Module, which shows start and end to the conference and which costs are covered by the conference registration fee.**
7. **Once finalized, air or train itinerary documentation and conference agenda must be provided to be eligible for reimbursement or as documentation when payment is made via purchasing card.**
8. **Whether using a purchasing card or seeking reimbursement, employees are encouraged to pay only for their expenses; however, if paying expenses on behalf of other HCPS employees, the employees' names and their own Spend Authorizations in Oracle must be created.**
9. **Employees must adhere to the procurement card procedures if using a purchasing card as a payment method.**
10. **The supervisor's approval on the *Spend Authorization* is approving the specific trip. Since these may be estimates, the final determination on allowable costs will occur within the finance department by the procurement card coordinator or the accounts payable staff.**
11. **Any requests for an exception to this procedure must be submitted to the Director of Finance or Assistant Superintendent for Business Services for approval.**

PROCEDURE

Harford County Public Schools

Approved By:



Sean W. Bulson, Ed.D., Superintendent
Board of Education of Harford County

Procedure Action Dates					
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Responsibility for Procedure Maintenance & References	
LAST EDITOR/DRAFTER NAME: Deborah Judd	JOB POSITION OF LAST EDITOR/DRAFTER: Assistant Superintendent for Business Services
PERSON RESPONSIBLE: Deborah Judd	JOB POSITION OF PERSON RESPONSIBLE: Assistant Superintendent for Business Services
DESIGNEE NAME:	DESIGNEE POSITION:
PROCEDURE NUMBER PRIOR TO NOVEMBER 1, 2005:	

LEGAL REFERENCES¹

¹ All references are to specific federal or Maryland statutes or regulations. References are provided for convenience and informational purposes only and are not to be considered as exhaustive or as precluding Harford County Public Schools from relying upon any other statutes or regulations in support of a policy.