

## TRAVEL EXPENSE POLICY

It is the policy of the City of Fond du Lac to reimburse City employees for the reasonable expenses incurred in the performance of City business. These expenses include but are not limited to the following: meals, lodging, travel and registration fees. All expense reimbursements will be processed by the Comptroller's office in accordance with Internal Revenue Service guidelines.

The department or division head should check the expense report for receipts documenting the expenses. The department or division head should also check the account number on the bottom of the report to insure the expense is charged to the correct account.

The employee and the department or division head must sign the expense report.

Expense and Mileage Reports must be turned in within 30 days of travel except at year end. Any expenses incurred the last week of the year must be turned in the following week.

### Meals

The City will reimburse employees for meals at the federal per diem rates published by the General Services Administration (GSA). The meal per diem rates vary by locality and are updated annually. The current per diem rates for localities can be found in IRS Publication 1542.

Whenever the registration cost includes meals, the cost of such meals will be deducted from the per diem meal rates at the amounts listed in the GSA tables.

Whenever it is in the best interest of the City and a public purpose is served, employees will be reimbursed for expenses incurred for meals for themselves, visitors and/or other guests for official City business not involving travel. Itemized receipts are required for such meal reimbursements.

Meals are nontaxable compensation with an overnight stay. Proof of an overnight stay (hotel bill) is required. Note on the bill if prepaid by the City. Check the box on the Travel Reimbursement form for Overnight Stay. According to the IRS requirements, a meal is taxable compensation if the employee does not stay overnight.

### Hotels

An itemized hotel bill is required. Hotel/motel reimbursement will be the actual cost of lodging not to exceed the rate of single occupancy.

Employees are encouraged to request a check from the Comptroller's office in advance of travel to cover the full cost of hotels. If a deposit or prepayment is required, please enter a requisition and process for payment. In-State hotels should not charge sales or room tax for a government entity. The Comptroller's office can provide documentation that the

employee is traveling on City business and is therefore exempt from sales and room tax. Hotels may also give government employees lower room rates if notified when making a reservation.

Laundry fees and hotel tips are not reimbursable.

#### Mileage

Employees who use their personal vehicle for official business will receive the current Internal Revenue Service mileage rate.

#### Airfares

Air travel expenses must be authorized and itemized in the budget or approved in advance by the City Manager. An itemized bill is required for airfare reimbursement.

Employees will be reimbursed for the lowest cost air transportation when air transportation is used for out-of-state travel. If an alternative form of transportation is used, the employee will be reimbursed at the current Internal Revenue Service mileage rate or the lowest cost airfare, whichever is less.

Proof of lowest cost airfare is required using Travelocity, Expedia, Orbitz or other similar websites. A list of available rates must be submitted showing the lowest rates with 45 days advanced purchase. When selecting an airfare, reasonable transfers and departure/arrival times may be taken into consideration.

Over weight baggage charges are not reimbursable.

#### Transportation Costs:

Taxi fares, public transportation fees, charges for parking and other such incidental transportation expenses will be reimbursed based upon actual costs. Fines are not reimbursable.

#### Conference Registration Fees

Registration receipts are required. If pre-registration is required please enter a requisition and process for payment.

#### Entertainment at Conferences

Optional golf outings, sporting events and tours that are offered in association with a conference are not reimbursable.

Expenses for an employee's spouse are not reimbursable.