



MEMORANDUM

To: All Staff

From: Bruce Lamprecht, Director of Business Services

Re: District Travel Expense Policy

Date: September 2, 2008

The following is our District's policy for travel expenses based on IRS rules and regulations. Any meal claim or mileage is reimbursable for or because of District business purposes. **Proper receipts or support documentation is always required for reimbursements.**

1. Travel away from home is defined as being away from your tax home for longer than a day's work and you need to get rest or sleep while away.
2. Meals are not taxable if part of an overnight stay for District business.
3. Meals are taxable when rest or an overnight stay does not occur.
4. Meals included with a workshop or meetings are not taxable to the employee.
5. Meals or travel paid by the District in advance or as a District expense are not taxable to the employee. The employee does not receive any reimbursement.
6. The current meal allowance rates for **non-metro destination travel** are up to \$9.00 for breakfast, up to \$12.00 for lunch, and up to \$17.00 for dinner. The meal allowance rates for **metro destination travel** are up to \$11.00 for breakfast, up to \$16.00 for lunch, and up to \$22.00 for dinner. These rates are based upon the inclusion of tax and tip. This is not to be treated on or as a per diem basis. Alcoholic beverages are not reimbursable expenses.
7. Restaurant meal receipts must include both the credit card receipt and the **itemized** restaurant bill to be reimbursed.
8. Proper accounting requires records proving the time, place and purpose of the meeting. Also, it should be recorded whether or not there was an overnight stay involved. This information should be placed on or along with the purchase order. Please use the district reimbursement form.
9. The current mileage reimbursement rate is \$.585 per mile through 12/31/08. This rate is subject to change based on Federal directive so periodically check to see if it has, indeed, changed.
10. Any District policy and any current or past reimbursement practices do not supersede IRS rules and regulations.