



Provo City School District

Policy Series 6000 Finances and Operations

6410 P1

Employee Travel

Approvals

- A. All employee travel must be pre-approved by the employee's direct supervisor, at least three (3) weeks in advance of the proposed travel.
- B. Even if the travel is being funded by someone else (i.e. a high school CTE teacher's travel is being funded by CTE) the direct supervisor has the first right of approval/denial.

- C. Each school/department is to establish an employee travel budget. This budget should be developed annually with meaningful faculty input. As a starting point, it could be developed based on an average of the three previous years' of travel expenses, eliminating any outlying years/expenditures. If/when the school's travel budget is exhausted, all subsequent employee travel requests must be approved by the Business office via an approved budget shift from other existing budgets.
- D. Employee travel requests that are partially funded (minimum 40% of total costs) are much more likely to receive consideration. Procurement should be followed in these situations and funding from vendors should not be used. However, any school/district funds are being used for this travel, will come out of the building/district travel budget.

General Expense Guidelines

- A. The district reimburses travelers the GSA per diem rates associated with travel required on District business. Reimbursements described in this policy are intended to cover all normal areas of expense. Rates can be found at <http://www.gsa.gov/portal/content/104877>. Use the rate that is for the fiscal period in which the travel occurred. Per diem amounts do not need to be "settled" with the district nor do receipts need to be provided for items covered by the GSA per diem rates.
- B. **Form 6410F1** - Authorization for Employee Travel, must be completed and have approval signatures before per diem will be granted.
- C. Only travel advances for the GSA per diem reimbursement will be granted. Advances will be made NO MORE than 10 business days prior to travel. Any overpayment of advanced travel funds must be remitted to the Business Office within 30 days of the completion of travel. The District may withhold any overpayment amount of the advance from wages and/or cease approval of subsequent travel of the traveler who fails to remit travel overpayments.
- D. Reimbursable travel expenses for the employee only, which fall outside of the GSA per diem amounts, must be requested after travel on an Expense Reimbursement Request form **6410 F2** and must be accompanied by original receipts for all expenses.
- E. All employees are required to use State Travel for airline tickets and car rental. The District reserves the right to not honor any requests for reimbursement for any airline or rental car travel arrangements that are not made in accordance with this policy. Exceptions to this policy may be granted in advance with Superintendent approval. If family members are traveling with the employee, State Travel can be used to book the reservation, but a personal

credit card must be used for the family member reservation. Any travel of family members is at their own risk and the employee is responsible for any charges or damages incurred.

- F. The traveler may leave from one *home-base* and return to a different *home-base*. For example, if the traveler leaves from his residence, then the *home-base* for departure calculations is his residence. If the traveler returns to their normal place of business, the *home-base* for arrival calculations is that building.
- G. District purchasing cards (p-cards) may not be used for travel expenses other than registration, unless approved by the Business Administrator or Purchasing Director.

Advance Issue of Travel Expenses

- A. Travel advances are available no more than 10 business days in advance of travel and will be direct deposited into the employees account. Advances will be processed on the next normal processing day after receipt (normally Wednesdays). Allow 1-2 days for the deposit to post at your bank.
- B. Travel advances may be made only for approved GSA per diem travel costs to be incurred personally by the employee.
- C. Travel advances are not available for expenses that are booked with State Travel, for non GSA per diem expenses, or for ~~expenses~~ registration paid for with a District purchasing card.
- D. Any travel advance overpayment must be remitted to the Business Office within 30 days of the completion of the travel.
- E. Final reimbursement requests for unusual expenses outside the GSA per diem rate must be submitted on an Expense Reimbursement Request form **6410 F2** to Accounts Payable within 30 days of the completion of travel. Original receipts must be attached.

Reimbursement - Meals

- A. District employees who travel on District business may be eligible for meal reimbursements. Meal reimbursements are made on a per diem basis using current GSA rates. Current per diem rates can be found at <http://www.gsa.gov/portal/content/104877>.
- B. Employees are eligible for meal reimbursement when travel exceeds 100 miles from their home base or when an overnight stay is involved. Superintendent approval is required for an overnight stay when travel is less than 100 miles from their home base, unless the conference/training ends late at night or begins unusually early in the morning.
- C. The traveler may leave from one *home-base* and return to a different *home-base*. For example, if the traveler leaves from his residence then the *home-base* for departure calculations is his residence. If the traveler returns to his/her place of employment, the *home-base* for arrival calculations is that building.
- D. Tips, tax, and other incidental items are included in the per diem amount.

Reimbursement - Lodging

- A. District employees who travel on District business are eligible for a lodging reimbursement if an overnight stay is necessary (see item B. above). Lodging reimbursement is made on a single occupancy per diem basis using current GSA rates. Current rates can be found at <http://www.gsa.gov/portal/content/104877>.
- B. Hotel arrangements may be made through State Travel or on your own. Hotel arrangements must be reserved with personal credit cards as the hotel stay is covered by GSA per diem

reimbursements.

- C. When conference hotels exceed GSA rates, the exception to policy may be approved by the Superintendent if no other hotels within walking distance are available, or if the cost does not exceed an alternative hotel and use of a rental car.
- D. Tips and tax on lodging are included in the per diem amount.
- E. No lodging per diem is given if lodging is included in the conference/registration fee.

Reimbursement – Incidentals

- A. The allowances for meal reimbursements and other incidentals are all inclusive. Additional expenses such as sales tax and tips are considered part of the allowances shown for those types of reimbursements. No other expenses will be reimbursed. Unusual travel expenses not covered by the GSA per diem reimbursement require the appropriate district council member approval on Expense Reimbursement Request form 6410 F2.
- B. Car rental and mileage reimbursement is not covered by the GSA per diem rate. Mileage or rental car reimbursement must be submitted on an Expense Reimbursement form 6410 F2 within 30 days after travel. Car rental should only be utilized when necessary, employees are expected to research available forms of transportation (public, UBER, shuttles etc.)
- C. Mileage to and from the Airport is covered in the per diem, see form **6410 F1**. Employees are expected to research available forms of transportation to their hotel for the most reasonable cost (public, UBER, taxi, shuttles, etc.)
- D. If the traveler uses a private vehicle on district business and is reimbursed for mileage, parking charges may be reimbursed on an Expense Reimbursement form 6410 F2.
- E. Registration fees should be paid in advance on a district Accounts Payable check.
- F. Computer access fees related to district business are reimbursed at the actual cost. List the total amount for computer access separately on an Expense Reimbursement Request form 6410 F2.

Reimbursements - Transportation

A. Commercial Airlines

1. Reservations

- a. *Reservations* – Airfare must be reserved using State Travel. They will provide reasonable air fare available at the time reservations are made. Where special and reduced fares are available, they **must be secured** (i.e., the employee may not opt for a more expensive fare for their convenience when suitable schedules at a lower rate exist).

Include the following considerations in reservation plans:

- Make reservations far enough in advance to qualify for discount fares.
- Plan to fly during off-peak times of the week. Travelers may stay at their destination over a weekend if it reduces the total cost of the trip (i.e., the ticket savings is greater than the cost of lodging and incidentals per diem.) The traveler does not earn comp time or overtime for the weekend stay.
- Be as flexible as possible on flight times and travel days.

- b. *Rates* – Air transportation is limited to state-contracted rates or excursion rates. c.

Change Fees – Change fees will be reimbursed only with an explanation and

- approval by the department director.
- d. In order to preserve insurance coverage and because of federal security regulations, travelers must fly on tickets in their name only.
 - e. *Tickets* – For travel within the United States, if an electronic ticket is used, no paper ticket will be provided. If a paper ticket is requested from the airlines, any fee charged will not be reimbursed. *An employee who then wishes to change the flight will be responsible for all change and re-booking fees and penalties. The district will not cover such expenses except in the case of district responsibility/error.*
 - f. *Baggage check* – fees for checked bags are reimbursable as an incidental for travel which is more than 3 days (not to include any additional personal days) using Expense Reimbursement Request form 6410 F2.
 - g. *Cancellations* – Employees are responsible for cost of non-refundable travel unless the need for cancellation is approved by the executive director over the program/department. Such needs may include reasons such as medical issues or death in family and will be considered on a case by case basis.
2. Reimbursement/Documentation
- a. *Airport Travel*– Travelers may be reimbursed for mileage to and from the airport if not requested as part of the per diem travel advance using Expense Reimbursement Request form 6410 F2.

B. Private Vehicles

1. Use of a Private Vehicle
- a. *Reimbursement* – Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.
 - b. If you receive a monthly travel allowance, mileage reimbursement for travel within the District is not permitted.
 - c. Departments should coordinate travel to reduce the number of vehicles traveling to various destinations. When one or more persons are planning to attend the same meeting, travel in private vehicles will be approved only for the number of vehicles necessary to transport those attending. (When appropriate, and cost effective, a rental vehicle may be considered.)
 - d. *Reimbursement Rate* – Private vehicle use is reimbursed at the current IRS per mile rate.
 - e. *Mileage Computation* – Mileage will be computed using the employees *home base* and from the latest road maps, and will be limited to the most economical, usually traveled routes.
 - f. *Parking* – If the traveler uses a private vehicle on district business and is reimbursed for mileage, parking charges may be reimbursed as an incidental expense on an Expense Reimbursement Request form 6410 F2.
 - g. *Airport* – Travelers may be reimbursed for mileage to and from the airport if not requested as part of the per diem travel advance using Expense Reimbursement Request form 6410 F2.
 - h. *Damage to Vehicle* – Damage to a traveler's personal auto is the responsibility of that individual or his insurance company. The mileage reimbursement rate includes an amount for the cost of insurance of a personal auto. However, a liability claim against a traveler in excess of the limits carried by the traveler in his personal auto

policy is subject to payment by the State Risk Management fund. Many private insurers require additional insurance for a personal vehicle to be covered while being driven on business. The mileage reimbursement rate covers all maintenance, gas and insurance charges and will not be reimbursed.

- i. *Reporting Local Travel* – Vicinity and/or local travel will be shown separately from mileage between points of travel and will be clearly identified with an explanation as to reasons why it was necessary. Personal travel such as to restaurants, movies, etc. is not reimbursable.

Private Vehicle Insurance – Both State Risk and your private insurance carrier MAY NOT cover an insurance claim for your private vehicle used on district business. The mileage reimbursement rate includes amounts for insurance. Your private insurance carrier can provide you this additional insurance coverage for a small fee. If you use your private vehicle for business, you should consult with your private insurance provider.

2. Driving a Private Vehicle Instead of Flying

- a. *Approval* – A traveler may choose to drive instead of flying if approved by the department director or principal.
- b. *Reimbursement*
 - *District Vehicle* – If the traveler drives a district vehicle, the traveler may be reimbursed for meals, incidentals, and lodging for a reasonable amount of travel time under the GSA per diem rate schedule; however, the total cost of the trip must not exceed the equivalent cost of the airline trip.
 - *Private Vehicle* – If the traveler drives a privately-owned vehicle, reimbursement will be at the current IRS per mile rate or the airplane fare, **whichever is less.** The traveler may be reimbursed for meals, incidentals, and lodging for a reasonable amount of travel time under the GSA per diem rate schedule; however, the total cost of the trip must not exceed the equivalent cost of the airline trip.
- c. *Documentation* – Submit a schedule comparing the cost of driving with the cost of flying. The schedule should show that the total cost of the trip by private vehicle (a simple comparison of mileage reimbursement vs. airline ticket is not acceptable) was less than or equal to the total cost of the trip by air. (For the calculations, use the airline ticket cost described below.) Attach this schedule to the other reimbursement documents.
- d. *Airline Cost Calculation* – The lowest airfare obtainable by state travel within 30 days **prior** to the departure date (15 to 30 day advance reservation), and the appropriate GSA per diem hotel and incidentals reimbursement rates will be used when calculating the cost of travel for comparison to private vehicle cost. An itinerary print-out is available through the State Travel Office and will be a required attachment when the traveler is taking a private vehicle. *Note: The employee has discretion in selecting the flight at time of booking. If a change in flight is sought, for whatever reason, the employee is responsible for all change fees and other related costs.*

- e. *Travel Time* – If travel time taken for driving during the employee's normal work week is greater than that which would have occurred had the employee flown, the excess time used will be taken as vacation and deducted on the Payroll System.

C. Rental Vehicles as Primary Transportation (usually in-state)

1. Use of rental vehicles must be approved in writing, and in advance, by the Department Director or principal. Any exception to advance approval of the use of rental vehicles will be fully explained in writing with the request for reimbursement and approved by the Department Director.
2. Reservations for rental vehicles must be made through state travel (See item 4a).
3. Employees should rent vehicles to be used for district business in their own names.
4. All reservations made through the State Travel Office will use State of Utah car rental contracts. These contracts include insurance coverage within the 50 states and the District of Columbia at no additional cost and with no deductible. Risk Management's liability coverage will cover costs in excess of contract limits. Additional coverage is not required within the 50 states and the District of Columbia, and the traveler will not be reimbursed for the purchase of additional insurance. If the travel is outside of the 50 states and the District of Columbia, the additional insurance should be purchased and will be reimbursed.
 - a. If a vehicle **is not** rented using a State of Utah car rental contract, Risk Management will assess a \$10,000 deductible to any claim except where the traveler can demonstrate that a reasonable attempt was made to use the state contract but no automobile was available to the traveler under the contract: at the time needed, at the place needed, **or** of the type needed.
 - b. Rental of a vehicle outside of the State of Utah contract requires additional insurance be purchased on the rental vehicle.
 - c. Personal Side Trips – Liability and physical damage coverage by the State are for travelers on official state business and necessary associated use only. It will not extend to side trips and other personal use by the traveler. Travelers should be sure their personal insurance will cover any personal use.
5. The traveler will be reimbursed the actual rate charged by the rental agency using Expense Reimbursement Request form 6410 F2. Upgrades in size or model, made when picking up the rental vehicle, will not be reimbursed.
6. The traveler must have approval for a rental car, as described above, in order to be reimbursed for rental car parking.

District Vehicle Usage - Documentation & Taxation

The following defines the need for documentation and taxation when District vehicles are used for commuting or for business and personal use.

- A. All commute and personal use of a district vehicle must have prior approval from the Superintendent or Business Administrator on an Authorization for Commute/Personal Use of District Vehicle form 6410 F3.
- B. An employee's personal commute between home and place of work is considered a taxable fringe benefit under IRS tax law. The value of the fringe benefit "income" will be computed based upon current tax law and added to the employee's federal and state gross wages subject to FICA, and reported on the employee's W-2. In cases of carpooling, the

fringe benefit amount will be allocated and added to the income of each employee in the vehicle.

- C. The IRS considers the personal use of a district vehicle, including fuel, as a taxable fringe benefit. The value of the fringe benefit "income" will be computed based upon current tax law, it will be added to the employee's federal and state gross wages subject to FICA and reported on the employee's W-2.
- D. An exception to part C of this section is made for vehicles assigned for business use to an individual required to be on-call at all times.

The payroll department will calculate fringe benefits for payroll purposes when the proper documentation is not submitted in a timely manner.

Adopted: August 14, 2018