

# OXFORD COMMUNITY SCHOOLS

## Employee Reimbursement Guidelines

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## Overview

As mandated in the Michigan School Code (Act 451 of 1976, Section 380.1254),

### **Expenses of board members and employees; expenditures and policies as public record; payment; credit or debit card.**

The board of a school district....may pay the actual and necessary expenses incurred by its members and employees in the discharge of official duties or in the performance of functions authorized by the board. The expenditure, and the policy described in the subsection (2)(b) that establishes specific categories of reimbursable expenses, shall be a public record and shall be made available to a person upon request.

It is impossible to foresee all possible expenses that may arise, so the following general guidelines are established:

- It is the policy of Oxford Community Schools that employees neither gain nor lose as a result of conducting necessary school business.
- All reimbursable expenses will be in support of specific duties and functions of the school district. All standards for reimbursable expenses shall also apply to the use of District-supplied Purchasing/Credit Cards.
- All travel must be pre-approved by the employee's supervisor. Day-to-day travel by employees with mobile assignments must be documented for

reimbursement. All overnight or air travel must be approved by the Superintendent or his/her designate.

- A full, accurate, and complete record of expenses shall be maintained and be made available to the public upon request. A three-part expense report (MS Excel) is linked below.
  1. A section for pre-approval of travel
  2. A section for pre-approval if the employee will be making a presentation (such as conference proceedings)
  3. A section for estimated and actual expenses



**Please note that the expense report must be signed by an immediate supervisor and submitted as an attachment in Skyward for reimbursement.**

- Any questions, concerns, or exceptions to these guidelines should be directed to your immediate supervisor and approved in writing prior to the expense being incurred.
- In the event of any conflict between these guidelines and any negotiated labor agreement between the district and unions or employee associations, the negotiated agreement will prevail.

## **Business, Travel, and Conference Expenses**

### **Transportation**

The type of travel to be used must be approved in advance. The goal is to select the the most cost-effective means of travel, considering all associated costs. When more than one employee is travelling to the same destination for the same/similar event, transportation should be used collectively by employees in an effort to reduce overall travel expenditures. It is preferred that the district purchasing card be used in advance of a trip when making transportation/travel arrangements.

When an employee combines personal travel with approved business travel, the employee shall be reimbursed only for the expenses that the employee would have incurred for the business travel only. Similarly, if a spouse or other guest accompanies the employee, costs for reimbursement shall only be what the employee alone would have incurred.

Travel by common carrier (airplane, train, bus) should be booked and approved in advance. The actual cost of the fare, plus baggage and other associated fees may be reimbursed.

Transportation to/from an airport or bus/train/subway station may be reimbursed at current IRS mileage rates, as well as any parking costs. Other forms of travel (shuttle or hired car) may also be reimbursed if the cost is reasonable as compared to personal vehicle rates.

Rental car costs may be reimbursed if travel is required once the employee(s) arrived at the location/first destination. When attending conference or similar travel, public transportation or shuttle service may be the only transportation necessary. In this case, a rental car may only be reimbursed if advanced written approval is provided by the administrator who oversees the account which is paying for the trip expenses.

Reasonable taxi and other similar services may be reimbursed, including tips as is customary at the destination. Parking and toll charges may be reimbursed. As with all reimbursements, copies of legible detailed receipts are necessary for reimbursement, no exceptions will be provided. In addition, under no circumstances will fines (traffic or parking violations) be reimbursed.

Reimbursement for the use of a personal vehicle while conducting school business shall be set at the rate established by the Internal Revenue Service (IRS). In the event of rate adjustment by the IRS, the rate in effect at the time of travel shall be used. Appropriate mileage documentation must be provided, as described below. For longer trips, use of a rental car may be less expensive than a personal vehicle and is the preferred method due to cost.

## Lodging

The cost of lodging shall not exceed the convention published rates for single occupancy. In the absence of a convention published rate, the cost for lodging per night should not exceed the maximum lodging rate posted at the federal per diem rate found here: <https://www.gsa.gov/travel-resources>. However, due to unique circumstances that may include limited accommodations and location-specific conferences/events, exceptions will be reviewed/approved in writing on a case by case basis by your immediate supervisor or the administrator who oversees the account which is paying for the trip expenses. It is preferred that the district purchasing card be used for lodging.

Costs for lodging for extra nights stayed for personal reasons, or for additional entertainment services (movies, spa, and other facility charges) shall not be reimbursed unless they are mandatory charges by the hotel/motel. WiFi fees to conduct school business may be reimbursed, but should be considered when first selecting the lodging facility.

The lodging invoice/bill must be submitted for reimbursement. Only conferences or meetings more than 80 miles from the district offices shall qualify for lodging reimbursement, unless there are unusual/unique circumstances such as adverse

weather or early/late meetings that would create unsafe driving conditions. In these unique cases, advanced written approval by the administrator who oversees the account which is paying for the trip expenses is necessary.

### Meals and Incidentals

Daily meal costs (including tips) while traveling may be reimbursed for **local travel** (within State of Michigan) as follows: \$8/breakfast; \$12/lunch; \$25/dinner; \$5/incidentals (These amounts include tip and cannot be combined into one meal to be used daily). Tips should not exceed 20%. Please note that employee reimbursement will not be approved for any meals that are already provided by a conference/registration fee.

Daily meal costs (including tips) while traveling may be reimbursed for **out of state travel** (outside of Michigan) and will be reimbursed using the following website for per diem rates by location: <https://www.gsa.gov/travel-resources> (These amounts include tip and cannot be combined into one meal to be used daily). Tips should not exceed 20%. Please note that employee reimbursement will not be approved for any meals that are already provided by a conference/registration fee.

A breakfast allowance is given when departing before 7:00 am, lunch allowance if departing before 11:00 am to go to a conference or meeting. A lunch allowance is given if returning after 1:00pm, dinner allowance if returning after 7:00 pm.

As stated above, a meal cost will not be reimbursed if the cost of the meal was included in the conference/meeting registration. The meal cost must be documented if the per diem rate is used as the maximum. Food or beverages other than the maximum three meals per day will not be reimbursed. Meals will only be reimbursed if an itemized receipt is supplied. As a reminder, alcoholic beverages are not permissible and not reimbursable and should not be included on any submitted receipt.

If employees eat together, each employee should submit their individual expenses for reimbursement, or a single group bill may be submitted showing the detailed charges. When a supervisor is present, he/she should host the employees using a district purchasing card. Requests for reimbursement of guest or employee meals shall contain the following legible details:

- Date & Time
- Place
- Business Purpose
- People present, noting employee names
- Amount of each expenditure
- Receipt(s)

### Registration Fees

Registration fees associated with a conference or meeting are reimbursable.

### **Non-Reimbursable Expenses**

Unless specifically approved by the Superintendent, Deputy/Assistant Superintendent(s), or designee, the following shall not be reimbursed:

- Any expense associated with a person accompanying the employee, such as spouse or guest. Personal expenses such as laundry, massage/spa services, fitness facilities, etc.
- Entertainment, such as in-room movies or taxi expenses to attend entertainment
- Gambling expenses
- Fines, parking or moving violations

If in doubt, seek supervisor's guidance in advance to ensure service or item will be reimbursed. Consider that all expenditures are public record and subject to open scrutiny.

### **Local Business Expenses (day-to-day non-Conference expenses)**

Transportation costs incurred by employees while performing their duties are reimbursable. Transportation costs related to the round trip commuting from home to the employee's work location is not reimbursable.

Employees receiving a monthly or annual allowance for travel cannot request reimbursement for local mileage. Local mileage is defined as travel within Oakland County, Michigan.

Mileage for business purposes shall be reimbursed at the authorized rate per mile established by the IRS. Distance between the normal work location and destination determines the actual miles reimbursed. A mileage map and description/log/record detailing date, miles driven, and business purpose must accompany all mileage reimbursements.

Employees will not be reimbursed for meals during day-to-day business, except for unusual/unique circumstances such as business meetings during meal times. In such cases, the supervising employee should host the meeting/meal and provide the following documentation for reimbursement:

- Date & Time
- Place
- Business Purpose
- People present, noting employee names
- Amount of each expenditure

- Receipt(s)

## Special Cases

If an employee plans to request reimbursement (or to use a district-provided purchasing card) for expenses not covered by these guidelines, he/she should consult his/her immediate supervisor prior to making the purchase. This consultation could prevent any surprises by either party.

## Goods and Services

All purchases, whether at a conference or otherwise, must be in accordance with district purchasing policies/procedures. Employees may receive reimbursement for goods and services purchased for the school district if approval from the supervisor is received prior to purchase and the total cost is within budget.

**Please note that these guidelines can also be found on our district website under Business-Operations as follows:**

**[https://www.oxfordschools.org/departments/business\\_operations](https://www.oxfordschools.org/departments/business_operations)**

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