

# **Madison County Travel Policy (Revised September 2022)**

## **POLICY STATEMENT**

1. Employees of Madison County Government may charge against appropriate county accounts normal and reasonable travel (applies to local transportation as well as out-of-town travel) and travel-related expenses incurred for a county business purpose.

## **PURPOSE**

2. The intent of the policy is to ensure that individuals traveling on business for or on behalf of Madison County Government neither gain nor lose personal funds as a result of that travel. As funds to support travel are limited, it is necessary that clear and unambiguous reimbursement and expenditure guidelines be in place before funds are committed or expenses incurred. It is also critical that all employees traveling on county business understand the compliance requirements established.

## **TO WHOM THIS POLICY APPLIES**

3. Individuals traveling on Madison County business, regardless of the source of funds.
4. Individuals who make Madison County travel arrangements for themselves or for others.
5. Individuals who review, approve, process or record travel documentation
6. Individuals who have authorization in advance of travel by the appropriate department head.

## **RESPONSIBILITY**

7. Department heads signing travel requests are responsible for verifying the following:
  - a. Budgeted funds are available to meet all travel commitments.
  - b. Proper authorization for travel is obtained before any commitments are made.
  - c. All travel expenditures are to be supported by a detailed receipt, a copy of the itinerary, and/or a copy of the event's agenda/schedule.
  - d. The benefits of the trip justify its time and expense after considering more cost-effective alternatives (such as teleconferencing, web-conferencing, etc.).

## **TRAVEL AUTHORIZATION**

### **Obtaining Authorization**

8. Before making any travel commitments, an employee should be aware of Madison County's travel policies. Appropriate departmental approval to travel should be obtained. No one may authorize an exception to these policies and procedures for his/her own travel. Any exception to the standard policy must be authorized in writing by the staff member's supervisor.

### **Spouse/Companion/Family Travel**

9. County payment of Spouse/Companion/Family travel expenses is disallowed.

### **Combining County Business Travel with Other Travel**

10. The County will only reimburse the business portion of a trip when that trip is combined with personal travel. Only receipts from the business portion of the trip must be submitted.

### **Travel Advances**

11. Travel advances for meals, incidentals and mileage will be allowed subject to the submission of an "Employee Payroll Deduction Authorization Form" which will allow the county to recover the advance from any salary owed the employee in the event of termination of employment or failure to submit an expense report.
12. An "Employee Payroll Deduction Authorization Form" must be submitted with every Travel Advance Request.
13. The amount of the travel advance will be based on 100% of the total estimated cost of travel. Immediately (within 30 days) upon return, the employee must submit an expense report with supporting documentation regardless of whether he/she owes advance moneys back to the county or is due additional.

### **Honorariums**

14. For those employees who receive honorariums for appearing at meetings while on official county business, the employee may, at his/her option, accept the honorarium as full payment for travel expenses including airfare, or choose to surrender the honorarium to the County, and be reimbursed in accordance with established travel policy.

## **Official Station**

15. The department head is responsible for establishing the official station of the employee. This is typically the location from which the employee performs the major portion of his/her assigned duties. For example, the employee's normal work location would be the official station. Any work-related travel outside of that 'official station' would be eligible for reimbursement.

## **AIR TRAVEL**

### **Reservations and Class of Service**

16. Madison County covers the cost of coach class tickets. Any upgrades or enhancements are personal expenditures and will not be paid for by the county. In such circumstances, the cost of a coach ticket (with all available discounts applied) for the same trip should be determined, and substantiation printed. That documentation should be submitted with the receipt for the actual ticket and the county will cover the cost of the coach ticket. Every effort must be made to obtain the lowest fare possible. When compiling travel documentation, the boarding pass stub must be included.
17. Airline baggage fees for up to two (2) bags will be reimbursed.

### **Unused Tickets**

18. In the event there is expiration to the ticket, the funds will be taken from the appropriate department to cover the loss.

### **Travel Advisories**

19. No Madison County employee should travel, on county business, to countries for which the State Department has issued a travel advisory. There are only rare exceptions to this policy based on individual, case-by-case evaluations.

### **Ground Transportation To and From Airports/Stations**

20. The most economical mode of transportation to and from airports/stations should be used. Share ground transportation whenever possible, and make use of public transportation such as bus, peer-to-peer ridesharing companies, limousine or light rail service if available. In traveling between hotels or other lodging and meeting or conference sites, reasonable taxi fares will be allowed. No receipt is required for reimbursement of reasonable taxi fares.

## **RENTAL VEHICLES**

### **Guidelines**

21. The use of rental cars is authorized when their use is more time or cost-effective than airline or rail-travel, or when other modes of transportation are not available.
22. When traveling by air or rail, a car may be rented when the destination is reached if doing so would be less expensive than the combined business purpose cost of taxis, buses or limousines used during one's stay.
23. At all times, individuals should rent the most economical class size of car for the number of people traveling. Any upgrades or enhancements are personal expenditures and will not be paid for by the county. In such circumstances, the cost of the most economical rental for the same trip should be determined, and substantiation printed. That documentation should be submitted with the receipt for the actual rental and the county will cover the base rate.
24. When combining county and personal travel, the county will cover the cost of a rental car based on use and the appropriate size for the employee's county travel.

### **International Rental Car Reservations**

25. The insurance laws in each country are different. In some cases, the insurance company is government-owned, and purchase is mandatory in order to rent a vehicle. Obligations for insurance coverage should be investigated before leaving the United States, and if necessary, a written authorization for acceptance of foreign insurance needs to be submitted by the traveler's budget supervisor before departure.

### **Rental Car Accidents**

26. Should a rental car accident occur, immediately contact:
  - The rental car companies
  - Local authorities, as required
  - Your personal insurance company
  - Your supervisor
  - Supervisor and/or department head should contact Risk Management

## **PERSONAL VEHICLES**

### **Guidelines**

27. Department Head authorization is required for the use of personally owned automobiles in the daily performance of duties. Unnecessary

expenses which result from the use of an automobile for reasons of personal convenience will not be allowed.

28. When travel by private automobile is chosen over commercial transportation in order to save time, to transport equipment, or to reduce costs when a number of people are traveling together to the same destination, reimbursement to the driver is made on the basis of miles traveled. The mileage submitted for reimbursement must be documented. The reimbursement rate is set at the State of Tennessee allowable Standard Reimbursement Rate in effect at the time of the travel. The current State of Tennessee rates can be found on the TN.gov website at <http://www.tn.gov/finance/act/documents/policy8.pdf>
29. The mileage allowance covers all operating costs of the vehicle (including insurance); therefore, no other vehicle expense reimbursements will be made. However, tolls and fees such as: ferry, bridge, tunnel, road and parking charges will be reimbursed if duly noted in the daily travel-mileage log. No receipt is required for reimbursement. Under no circumstances will fees for any kind of traffic/parking violation be reimbursed.
30. Only mileage on official county business may be claimed for reimbursement. Reasonable vicinity mileage will be allowed and must be documented.
31. Procedures for calculating mileage are based on the fact that the County is prohibited from reimbursing employees for normal commuting mileage.
  - a. If an employee begins or ends a trip at his/her official station, reimbursable mileage will be the mileage from the official station to the destination.
  - b. If work is performed by an employee in route to or from his/her official station, reimbursable mileage is computed by deducting the employee's normal commuting mileage from the actual mileage driven.
  - c. If an employee begins or ends his/her trip at his/her residence without stopping at his/her official station, reimbursable mileage will be the lesser of the mileage from the employee's residence to his/her destination or his/her official station to the destination. On weekends and holidays, the employee may typically be reimbursed for actual mileage from his/her residence to the destination.
  - d. If an employee travels between destinations without returning to his/her official station or his/her residence, reimbursable mileage is the actual mileage between those destinations.
  - e. A copy of Google Maps/MapQuest mileage must be submitted for out-of-county travel advances and reimbursements.
  - f. All drivers on county business must provide proof of a valid Tennessee driver's license and if using a personal vehicle, proof of insurance for the for vehicle and turned in prior to travel with their Travel Advance Request.

## **Reimbursement Rates for Local Usage of Personal Vehicles**

32. The county will reimburse the driver for mileage by the most direct route.
33. A daily mileage log must be kept documenting the reason for reimbursement.

## **Personal Vehicle Accidents while on County Business**

34. To ensure full communication and disclosure between all parties should an accident occur, the driver should immediately contact:
  - Local authorities, as required
  - His/Her personal insurance company
  - His/Her supervisor

## **LODGING**

### **Making Hotel Reservations**

35. If possible, all hotel reservations should be made with the County Purchasing Card.
36. Travelers should select modestly priced accommodations. The employee will be reimbursed for actual lodging incurred up to the maximum amounts as indicated in the State of Tennessee allowable Standard Reimbursement Rate schedule. Lodging receipts are required and must itemize room charges by date, as well as any hotel parking fees. If a convention rate exceeds the maximum reimbursement rate and is documented by a convention brochure or registration form, a higher reimbursement rate will be allowed.
37. Out of state lodging will be reimbursed using the U.S. General Services Administration CONUS (Continental United States) rates provided by the federal government. To view the CONUS rates, access the Department of Finance and Administration web page at <http://www.tennessee.gov/finance/> . Click on Division of Accounts; then scroll to Policy Development where there is a direct link to the GSA CONUS rates. Use CONUS standard rates for all locations within the continental United States not specifically shown on the CONUS web page as a listed point. Both in-state and out-of-state meals and incidentals are reimbursed at 75% for day of departure and/or day of return.

### **Cancellation Procedures**

38. It is the responsibility of the traveler to cancel any room reservation(s) she/he will not be using. A record of the cancellation number should be kept, in case of billing disputes.

39. **Note:** Cancellation time deadlines are based on the location of the property (e.g., Pacific Standard Time when the property is in California). Cancellation fees may apply.
40. **Caution:** If an employee fails to cancel a reservation in a timely fashion, she/he may be held responsible for any cancellation fees. A written explanation for any failure to cancel must be filed.

## **MEALS**

### **Per Diem Rates for Meals and Incidentals**

41. The maximum per diem rates includes a fixed allowance for meals and incidental expenses (M & I). The M & I rate, or fraction thereof, is payable to the traveler without itemization of expense receipts. Incidentals are intended to include miscellaneous costs associated with travel such as tips for baggage handling, phone calls to home, etc. Generally, the applicable maximum per diem rate for each calendar day of travel shall be determined by the location of lodging for the traveler.
42. The per diem rates for meals and incidentals are established on the Reimbursement Rate Schedule, found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>. The M & I rate for out-of-state travel are the same as those for federal employees, and are available on the General Services Administration's website. As with lodging, there is a standard rate for CONUS, and a list of exceptions. Please note that these rates may change effective October 1 of each year.
43. Reimbursement for meals and incidentals for the day of departure shall be three-fourths of the appropriate M & I rate (either the in-state rate or CONUS rate for out-of-state travel) at the rate prescribed for the lodging location. Reimbursement for M & I for the day of return shall be three-fourths of the M & I rate applicable to the preceding calendar day.
44. Reimbursement for a single meal for employees on a one-day travel status, traveling 100 miles or more one way, may be permitted at the appropriate meal rate at Department Head's discretion.

## **Meals & Entertainment**

45. Business meals [Defined as: A Madison County employee paying for someone else's meal, while they are conducting county business.] or entertainment will be reimbursed when supported by an approved expense report. Detailed restaurant/entertainment receipts (as opposed to stub-receipts) must be submitted for all expenses regardless of amount, accompanied by an expense report that includes the: date, name of the establishment, nature of business conducted, and names and business affiliations of all present. Fiscal prudence and common sense should be used. Expenditures determined to be "lavish" will not be reimbursed. Alcohol will not be paid for or reimbursed.
46. Special Travel status is authorized for department heads, for employees traveling in the company of department heads, or employees representing a department head.
47. Department heads are authorized to hold group breakfasts, luncheons, or dinners for business purposes. Such events should be occasioned by a meeting of long duration or by circumstances where it is more feasible to provide such meals than to recess the meeting. Expenses incurred under this regulation may be reimbursed to the sponsoring department head or charged directly to the department. Expenses for meals for employees occasioned by meetings called by the department head are allowed. A receipt or other satisfactory evidence of payment is required for reimbursement.
48. Department heads are authorized to receive reimbursement of meals and related costs when acting as hosts to guests of the state, county or other official business functions. Department heads may be reimbursed for the actual expenses incurred. Authority granted by this item may be delegated by the department head to members of the department head's staff provided it is in writing and accompanies any claim for reimbursement, along with the appropriate receipts. The propriety of such expenses shall be left solely to the discretion of the department head.

## **Parking**

49. Charges for routine parking while on travel status will be reimbursed. Receipts are required if the parking charge exceeds the allowance stated in the State of Tennessee Standard Reimbursement Rate Schedule. Long-term airport parking is reimbursed at the standard rate offered by the airport's long-term or economy parking facility.
50. If travel is by air the employee will be reimbursed for the lesser of: (a) the allowable mileage reimbursement for one round trip and long-term airport parking; or (b) the cost of one round trip taxi fare from the employee's official workstation (or residence on weekends/evenings).



## **Maximum Reimbursement Rates**

51. The county will reimburse as outlined in this policy. If not specifically provided, reimbursement will be at the State of Tennessee Standard Reimbursement Rates.

## **Guidelines for Tips and Gratuities**

52. Tipping a porter, bellhop, chamber person, waiter, or valet should be based on the quality of service rendered. The county will reimburse the following maximum gratuities.

- Airport porters: \$1/bag
- Hotel bellhop: \$1/bag
- Chambermaids: \$1/night and \$1 for special services (extra towels, hangers, etc.)
- Valet: \$2
- Restaurant Waitstaff: 15%
- Taxi Drivers/Peer-to-peer ridesharing services: 15%

53. Please check local customs for appropriate tipping when traveling abroad. Some hotels and restaurants include a gratuity in the price, in which case a tip is not necessary unless the service has been exceptional.

## **Reimbursement**

54. Employees should submit claims for reimbursement for travel expenses no later than thirty (30) days after completion of travel. Department heads can more effectively monitor, review, and approve travel when timely claims are submitted. Timely submission of claims also ensures timely payment to employees.

55. Employees on regular travel status should consider filing an expense report weekly or biweekly. Departments and agencies should review expense reports as rapidly as possible to ensure prompt payment to their employees. In accordance with Internal Revenue Service guidance (IRS Publication 463). Reimbursement paid sixty (60) days after the date of travel may be considered as taxable income.

**EMPLOYEE PAYROLL DEDUCTION AUTHORIZATION FORM**  
***For Travel Expenses***

**Employee Name:** \_\_\_\_\_

**Deduction Effective Date:** \_\_\_\_\_  
(date the per diem was received)

**Payroll Deductions:** \$ \_\_\_\_\_  
(amount of the per diem)

I agree that my net pay will be reduced by the amount of my deduction as checked and indicated above in the event of termination of employment or failure to submit a travel claim.

**Employee Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_