

Westmoreland County Seminar & Travel Policy

ADOPTED 12/28/2007

I. Purpose.

To promulgate policies and monetary limitations governing reimbursable expenses of Westmoreland County Officials & Employees.

II. Applicability.

A. The policies set forth herein shall be applicable to all Officials (elected & appointed), Employees, Interns & Volunteers (where expressly permitted).

B. In any case where the provisions of a collective bargaining agreement or a memorandum of understanding are inconsistent with this policy the provisions of such agreement or memorandum shall take precedence insofar as they apply to the employees encompassed by such agreements or memoranda. To the extent that certain elements of this policy are manifestations of the Internal Revenue Code collective bargaining agreements or memoranda may not take precedence.

III. General Policy

A. Normally, only one (1) person per department may attend a seminar. The elected official or Senior Executive may invoke the following exceptions if applicable:

1. Mandated training as per grant or licensure requirements.
2. Attendance at annual conferences by Row Officers and their deputies.
3. Seminars which have concurrent sessions that may justify the attendance of more than one person.
4. Annual meetings of a job related association in which a county employee serves as an officer or committee member.
5. Seminars at which a county employee is a speaker or program participant (including support staff where the county is a sponsor or co-sponsor of an event)
6. All other exceptions must be approved by the board of commissioners or elected official as an exception to policy. Relevant details should be documented in writing.

B. Employees shall be entitled to receive reimbursement for out-of-pocket expenses incurred in the performance of their duties subject to the terms of established policies.

C. Any maximums referenced within this policy are not flat allowances and only amounts actually expended may be claimed.

D. Reimbursement for alcoholic beverages is strictly prohibited.

E. Employees traveling on official business are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business.

F. Employees will not be eligible for reimbursement of meals or lodging when said items are furnished without charge by a sponsoring organization. Meals or lodging which are provided as part of the event should be noted on the travel voucher. Additionally a copy of the event agenda or itinerary should be provided with the seminar request (if available) or with the reconciliation.

G. Parking fines or moving vehicle violation fines are not reimbursable.

H. Employees are responsible for ensuring that expenses claimed on expense vouchers or seminar vouchers are proper, accurate, and incurred in accordance with applicable county policies. The careless, fraudulent or negligent preparation of vouchers will require financial restitution and may result in disciplinary action. Additionally an employee who knowingly presents a false, fictitious or fraudulent claim may be subject to penalties under Pennsylvania Criminal statutes.

I. Department heads and supervisors are responsible for review and approving expense and seminar vouchers submitted by employees to ensure the necessity, propriety, correctness and accuracy of travel expenses incurred. Failure to exercise care in the review and approval of travel expenses may result in disciplinary action.

IV. Definitions

A. Business Travel. Travel that is necessary to carry out an employees assigned job responsibilities.

B. County Employee. Any elected or appointed county official, employee (full – time or part-time), intern or volunteer.

C. Itemized Receipt. A written acknowledgement from the vendor attesting to the receipt of cash, check, money order, credit card or debit card, etc., in exchange for goods and/or services. The receipt must include the name and address of the vendor, time/date of the transaction and the cost and description of each individual item. In the event that the vendor-supplied receipt is missing required information, the employee is responsible for documenting such information (e.g. documenting the name and address of a restaurant).

D. Official Headquarters. The county facility to which the employee is assigned on a permanent basis

E. Residence. The mailing address of record for an employee as maintained by the human resources department.

F. Overnight Travel Status. Employees are considered to be in overnight status only if they are traveling on approved official business away from both residence and headquarters and they stop to obtain lodging and sleep and not merely to rest or dine.

G. Non-overnight travel status. Employees are considered to be in non-overnight travel status if they are traveling on approved official business away from both residence and headquarters but are not entitled to claim reimbursement for overnight lodging.

V. Cash Advances

A. Normally, employees are expected to provide themselves with sufficient funds to defray current expenses.

B. Cash advances may be requested where out-of-pocket expenses (mileage, tolls, meals, etc.) are expected to exceed \$100. Reconciliation of travel advances on approved forms must occur within 3 business days of an employee's return to work.

VI. Receipts.

A. Itemized receipts must be submitted for all items except mileage and per diem allowances.

B. An itemized receipt (subject to IV C.) must include the:

1. Name and address of the vendor.
2. Date of the service.
3. Time of service
4. Description of the service.
5. Amount paid for each individual item.

C. No item of expense will be approved if a required receipt is missing, unless it was impossible to secure such a receipt and the reason is fully explained. Such explanation shall be subject to the judgment of the county controller who may at his discretion seek the additional approval of the board of commissioners.

VII. Submission and audit of expense vouchers.

A. Seminar or Expense vouchers shall be submitted monthly for processing by the controller's office.

B. Seminar and Travel vouchers are subject to audit by the County Controller. From time-to-time additional information may be requested of the employee in order to process vouchers.

C. Questions on mileage claims will be resolved using Mapquest® or similar internet resources utilizing the shortest distance option.

D. Reimbursement for all seminar and travel vouchers shall occur through the payroll system, the cycle of which runs on a bi-weekly basis. Vouchers shall be processed in the order that they are received. Requests must be received in a timely fashion as no special checks will be produced.

VIII. Transportation

A. All modes of transportation are authorized consistent with and appropriate to the requirements of an assignment and the efficient, economic conduct of official business.

B. All travel shall be by the most direct and expeditious route considering both travel time and distance.

C. Charges for first class accommodations will not be reimbursed without prior written approval by the Board of Commissioners.

D. Personal Automobiles.

1. When travel is by personal automobile for the purpose of conducting official county business, the mileage reimbursement shall be equivalent to the prevailing maximum IRS rate at the time the travel occurred. Effective January 1, 2008, the mileage rate is \$0.505 per mile. In the event of a retroactive increase in the mileage rate, employees are responsible for applying for the difference by summarizing the amount claimed and attaching copies of previously processed vouchers. In any event, employees will have 60 days from the date of the announcement of the retroactive change by the IRS to make a claim to the county for the additional mileage reimbursement.

2. The county reserves the right to require two or more employees traveling to the same destination to travel in the same vehicle.

3. Scheduled days off and Holidays. On holidays or scheduled days off, employees may be reimbursed for mileage and other commuting costs from their residence to a point of public transportation or designated worksite other than their official headquarters.

4. Scheduled workdays. Mileage traveled by employees between their residence and their official headquarters is considered commuting mileage. Commuting mileage is not reimbursable. Employees who are required to travel from their residence to a temporary worksite, other than their official headquarters will be reimbursed either from their residence to the temporary site or official headquarters to the temporary worksite, whichever is shorter.

EXAMPLE 1: An employee's residence is six miles from official headquarters and 20 miles from the temporary worksite. The distance from the official headquarters to the temporary worksite is 14 miles. Thus the six miles traveled between the residence and official headquarters is considered personal commuting and should not be reimbursed.

(a) Situation 1. An employee travels 14 miles from their official headquarters to the temporary worksite. Upon return from the temporary worksite at the end of the scheduled workday, the employee goes directly to their residence without stopping at official headquarters. The total reimbursable official business mileage round trip is 28 (14+14) miles.

(b) Situation 2. An employee who leaves from their residence and reports directly to the temporary worksite (20 miles) and later returns the residence (20 miles) without being required to stop at official headquarters would be entitled to 28 (14+14) miles. Notice that the normal 6 mile commute has been subtracted from each leg of the trip to arrive at the reimbursable amount.

EXAMPLE 2: An employee's official headquarters is 15 miles from the residence and 27 miles from the temporary worksite. The distance from the residence to the temporary worksite is 12 miles. Thus, the 15 miles traveled between the residence and official headquarters is considered personal commuting and should not be reimbursed.

(a) Situation 1. An employee leaves their residence and travels 12 miles to a temporary worksite. At the end of the workday, the employee returns to their residence. Since the shortest distance is the residence to the temporary worksite, the total reimbursable official business mileage round trip is 24 (12+12) miles.

(b) Situation 2. After reporting to official headquarters at the beginning of the workday, an employee is required to travel 27 miles from their official headquarters to the temporary worksite. At the end of the workday, the employee does not return to official headquarters, but goes directly to the residence. Since the shortest distance at the end of the workday is the residence to the temporary worksite, the total reimbursable round trip is 39 (27+12) miles.

(c) Situation 3. After reporting to official headquarters at the beginning of the workday, an employee is required to travel 27 miles from the official headquarters to the temporary worksite. In the afternoon, the employee returns 27 miles to official headquarters from the temporary worksite. At the end of the workday the employee returns to the residence. The total reimbursable official business mileage is 54 (27+27) miles.

EXAMPLE 3: An employee's residence is 13 miles from the official headquarters and 20 miles from the temporary worksite. The distance from the official headquarters to the temporary worksite is 30 miles. Thus the 13 miles

traveled between the residence and official headquarters is considered personal commuting and should not be reimbursed

(a) Situation 1. After reporting to official headquarters at the beginning of the workday, an employee is required to travel 30 miles from the official headquarters to the temporary worksite. In the afternoon, the employee is required to return 30 miles to official headquarters from the temporary worksite. At the end of the scheduled workday, the employee returns 13 miles to the residence. The total reimbursable mileage is 60 (30+30) miles.

(b) Situation 2. After reporting to official headquarters at the beginning of the workday, an employee is required to travel 30 miles from the official headquarters to the temporary worksite. At the end of the workday, the employee returns 20 miles to the residence. The total reimbursable mileage is 50 (30+20) miles.

5. Mileage and applicable tolls/parking fees from and to headquarters (workday) or residence (holiday or scheduled day off) may be claimed to travel to a point of public transportation. Under no circumstances will the county reimburse for more than one round trip to a point of public transportation.

6. Turnpike tolls should be paid for in cash and receipts should be submitted as justification. EZ Pass users should print the applicable transactions from their internet account and submit the same in lieu of a receipt.

7. In the event an employee chooses to use a personal car for travel in lieu of air transportation, total transportation costs claimed shall not exceed the cost of coach class airfare/approved ground transportation for the destination. Such a request and calculation should be submitted for approval prior to the trip.

8. Insurance and damage to autos. Employees are required to maintain automobile insurance at levels required by the Commonwealth of Pennsylvania. Claims for "line of duty" damages must be initiated with the department of Human Resources within 24 hours of the occurrence of the damage. The employee should be prepared to document the incident with police reports, pictures, witness statements etc. Each claim will be judged on its merits and the decision of the department of Human Resources is final.

E. Car Rentals

1. Use of rental cars or other special conveyances will be allowed when a county vehicle, private vehicle, or public means of transportation is not available. All such expenditures must be justified. Itemized receipts for rental cars, gasoline and/or emergency repairs must be submitted.
2. Rental car selection is limited to compact or intermediate unless a larger car can be justified.
3. Collision damage waiver insurance is required and will be reimbursed. Liability insurance, supplemental, personal accident, safe trip insurance and personal effects coverage are not reimbursable.

F. Public Transportation

1. Employees are responsible for booking their own fares with carriers. Credit card receipts and/or ticket stubs shall be utilized as justification for the expenditure.
2. All seats purchased must be at the coach class level.
3. Often airlines offer special lower fare tickets which may require additional nights stay. Employees may consider such options if the TOTAL costs calculated result in a savings.
4. Cancellation fees or penalties are the responsibility of the County unless the penalties were the result of the employee's inability to meet the schedule.

G. Local Transportation

1. Use of taxicabs is allowed only when justified by the travel assignment. The use of taxicab in lieu of airport limousine service is allowed only when airport limousine service is not available or when the taxicab is less expensive.
2. Cash paid for local bus, streetcar, and subway fares, etc. is reimbursable and no receipts will be required, unless the amount exceeds \$10.
3. Parking charges either lot or meter, in reasonable amounts, as well as toll roads and toll bridges are reimbursable to employees. Reasonable meter charges less than \$5.00 will not require receipts.

IX. Lodging

A. General

1. Normally, expenses for lodging will not be allowed within the boundaries of Westmoreland County. In the event of special circumstances, written justification should be provided and advance approval should be documented.
2. County employees who attend a regional or statewide seminar in an adjacent county, where the seminar is scheduled for more than one day and lodging options are provided for other participants, are entitled to lodging in accordance with this policy.
3. Government rates must be requested by all travelers and confirmed at the time reservation are made and at the time of check-in.
4. Hotel charges will not be reimbursed if the employee is negligent in cancelling reservations in accordance with the hotel's policy.
5. Unless the employee stays at the hotel(s) where the seminar/conference is being held, the per diem hotel allowance shall not exceed \$99.00. Variances from permissible lodging rates must be approved in advance by the board of commissioners.
6. If a spouse is taken on a trip any difference in cost shall be absorbed by the employee.
7. All County employees shall be entitled to standard single room lodging.
8. Tips to bellmen, porters or maids are not reimbursable.
9. No ancillary charges for facility services will be honored (e.g. movies, laundry, recreational services).

X. Meals (subsistence)

A. General

1. The per diem allowances for meals do not require receipts unless specifically stated.
2. Claims for meal reimbursements will only be honored if they are outside the county.
3. Meal reimbursements/Meal Allowances for nonovernight status employee will be taxed as income according to IRS Rev. Rul. 75-170; Rev Rul. 75-432
4. Tips may not exceed 15% of the cost of the meal before taxes and are includible in the per meal allowances where applicable.

B. Per Diem Allowances

1. Employees in an overnight travel status that take the employee out of the county may submit claims for per diem allowances not to exceed \$35/day.
2. Event-provided meals are to be deducted from the per diem according to the following schedule:
 - a) Breakfast \$6.50
 - b) Lunch \$8.50
 - c) Dinner \$20.00
3. Travel days. Employees may claim a 50% per diem for travel days unless a complete seminar/conference day has been attended/completed.
4. No receipts are required for per diem allowances. However a detailed itinerary/agenda for the seminar/conference should be provided with the reconciliation.

C. Non-overnight meals

1. Meal allowances which are provided for in collective bargaining agreements must be claimed for payment within the pay period that they are earned. Failure to do so may forfeit rights to payment. Meal allowances as currently defined in our collective bargaining agreements are taxable as wages (as per IRS regulations) and will be treated accordingly by the payroll system.
2. Meal Reimbursements for nonovernight assignments require itemized receipts and are reimbursable according to the schedule in X.B.2. (above). The IRS has deemed this type of reimbursement to be taxable wages and will be treated as such by the payroll system.

Generally speaking, meal reimbursements for non-overnight travel are limited to lunches. Such lunches shall be limited to one meal purchased between the hours of 11:00AM and 2:00PM and shall only be reimbursed to the published maximum of \$8.50.

D. Miscellaneous

1. Notwithstanding the financial limitations of this policy, per diem allowance of Row Officials in attendance at their annual conference shall be in accordance with applicable statutes.
2. Certain pre-approved meals purchased within the county or on county premises which are deemed to be for the convenience of the employer will be reimbursed according to the schedule in X.B.2. Consult the Department of Human Resources or the Controller's Office for guidance in the area.

XI. Reconciliation

Each employee returning from a seminar must complete a seminar expense voucher and forward it to the controller's office within three working days. Any excess funds must be returned to the County Treasurer with a receipt attached to the Expense voucher. Any additional allowable expenses will be reimbursed to the county employee. Failure to reconcile in a timely fashion will cause the amounts not reconciled to become classified as taxable wages and may further preclude the employee from reimbursement for future trips.

XII. This policy attempts to address events encountered in the normal conduct of county business. The board of commissioners and the county controller reserve the right to make non-precedent setting judgments on a case-by-case basis.