

Date: August 31, 2021

To: All SCOE Management Staff

From: Mary Downey, Deputy Superintendent, Business Services



Re: Travel Procedures

Each year we update our travel procedures to reflect any changes in practices and law. Below are SCOE's updated procedures effective July 1, 2021, including updated meal reimbursement rates.

### **NEW! Meals**

Effective for travel beginning July 1, 2021, SCOE meal reimbursement rates (including tips) are:

- \$18 per day for breakfast or actual cost, whichever is less
- \$24 per day for lunch or actual cost, whichever is less
- \$38 per day for dinner or actual cost, whichever is less

When there is more than one meal per day, the combined reimbursement rates can be applied to the claim. For example, if lunch and dinner costs were incurred on the same day, the maximum reimbursement rate for both meals would be \$62 (combining the \$24 lunch reimbursement rate and the \$38 dinner reimbursement rate). \$80 per day is the Total Daily Maximum reimbursement for three (3) meals.

Detailed receipts must be returned to substantiate the purchase and verify no alcoholic beverages were purchased with SCOE funds. Receipts are also required in order to avoid taxation of meal reimbursements. If the receipt has been lost, submit a signed statement certifying the expense with details.

Meals will be reimbursed for out-of-county travel. If travel is within the County, attach a copy of the meeting agenda to substantiate the business purpose of the activity. Write on all receipts the business purpose of the meeting and the names for all those whose meals were included.

Tips will be reimbursed and must appear on the receipt; tip amounts must be customary and reasonable.

Meals charged to your SCOE CalCard are subject to the maximums noted above.

## **Lodging**

Reasonable and necessary lodging costs will be reimbursed. Employees are encouraged to request a government rate.

Charges on the hotel bill for other than lodging should be explained and must have a valid business purpose. Lodging is allowed for out-of-County travel only.

**Reminder!** Please use the “Hotel/Motel Transient Occupancy Tax Waiver” form, which is attached, and is also available on the SCOE website under “Forms.” This form is a request for an exemption from the Transient Occupancy Tax. Present this form upon checking into the hotel. Most hotels accept this form and will remove the Transient Occupancy Tax from the hotel bill.

## **Mileage and Travel**

Mileage for use of private automobiles will be reimbursed at the IRS approved rate in effect at the time of travel. Mileage must be recorded daily, including origination and destination information.

Mileage from SCOE to a work site and return is reimbursable, but commuting from home to SCOE or the employees work site is not. Commuting from home to a meeting away from the employee worksite can be reimbursed if authorized by the employee’s supervisor.

For members of ASCOE that are designated as itinerant, please refer to the ASCOE contract for additional guidance on mileage reimbursements.

As an alternative to using their personal vehicle, employees may utilize a SCOE or County owned fleet vehicle. There is no charge for use of a SCOE vehicle. However, there is a charge for the use of a County owned fleet vehicle. The fee for the use of a County owned fleet vehicle will be charged to the authorizing department.

Bridge tolls and parking will be reimbursed to employees as “self-reported” and reviewed by Business Services for reasonableness.

Reasonable and necessary airfare and/or car rental will be reimbursed with a written receipt. Employees are encouraged to utilize the most cost-effective travel, considering travel needs.

Please contact Mary Downey at 524-2631, if you have any questions.

Thanks!