

SECTION 501: TRAVEL AUTHORIZATION AND REIMBURSEMENT POLICY

501.1 POLICY

It is the policy of Black Hawk County to authorize travel for employees to attend meetings, conferences, conventions, seminars, schools of instruction or other events related to their positions (hereinafter “meetings”) and to reimburse employees for expenses incurred as a result of transportation, meals, lodging, wifi/internet, telephone or facsimile use, or other related expenses for attending such meetings.

501.2 SCOPE

This policy applies to all Black Hawk County employees. Whenever the provisions of this policy are in conflict with federal or state laws or regulations, or with a collective bargaining agreement between the County and a certified bargaining unit, the provisions of the collective bargaining agreement and/or the laws or regulations shall prevail.

501.3. AUTHORIZATION AND REIMBURSEMENT

A. Travel Authorization:

- a. The Board of Supervisors shall have responsibility for authorizing and approving non-elected Department Head travel. Requests for non-elected Department Head travel authorization and information on budgeted subordinate travel shall be submitted to the Board of Supervisors on the approved form before the travel is taken unless an emergency arises.
- b. The Board of Supervisors shall have responsibility for authorizing and approving any unbudgeted travel for all Black Hawk County employees of non-elected Department Heads. Requests for unbudgeted travel shall be submitted to the Board of Supervisors on the approved form before travel is taken unless an emergency arises.

B. Preference for reimbursement of training expenses is given to attendance of training functions conducted at a local level.

C. Criteria for approval of attendance at a conference, seminar, or school of instruction shall be as follows:

- a. Does the meeting or event have instructional value?
- b. Does the instruction to be given relate directly to the duties of the office requesting approval?
- c. Is the value of the instruction likely to be such as to justify the absence of the employee from his duties for the period involved?

D. Department Heads seeking travel authorization to attend a meeting lasting more than

one day shall provide a written request for authorization to attend to the Board of Supervisors addressing the above criteria prior to scheduling the travel (see Exhibit A attached). The request shall be placed on the Board's regular agenda for discussion and action.

- E. Reimbursement shall be by claim form with receipts attached for all travel, registration, lodging, and other expenses incurred except where herein excepted. Photocopies of receipts are not acceptable, unless the original invoice has been lost or destroyed. If a photocopy is used as a substantiating document, a notation of explanation is to be made on the photocopy by the appropriate department authority. Each reimbursement check shall be made payable to the person receiving the service.

501.4 GENERAL POLICIES & RULES

- A. Each person claiming reimbursement for travel and meeting expenses shall file a claim for reimbursement with the Black Hawk County Auditor after the expenses have occurred.
- B. As provided by the Code of Iowa, the Board of Supervisors' approval is required before the Auditor can sign or issue a check for payment.

501.5 TRANSPORTATION

Reimbursable Travel Expenses Time Frames:

Reimbursable travel expenses shall be defined as those expenses incurred beginning on the first day and ending on the last day of the meeting.

If the cost of airfare is made significantly cheaper by moving travel dates to before or after the meeting dates, travel on non-meeting dates is allowed. The cost of meals, lodging and other allowable expense for the additional stay will be reimburse if the total cost of the airfare and the additional expense does not exceed the cost of flying on meeting dates. A documented comparison of flying options is required.

Travel may not be connected to normally scheduled days off during, weekends, or additional vacation days (Monday through Friday) unless prior approval is given by the Black Hawk County Board of Supervisors.

A. AUTOMOBILE EXPENSES:

1. The mileage reimbursement allowance for use of a private automobile on County business shall be the same mileage rate as that approved by the State of Iowa for travel by its employees. The County will update its rate, if necessary, at the beginning of each fiscal year, based on the rate currently in use by the State of Iowa.

2. No mileage expenses will be allowed for persons gratuitously transported by another.
3. All claims for mileage must show total miles traveled, dates traveled, point of departure, intermediate and final destination. Commonly used and reliable internet-based map services shall be used to determine mileage distances.
4. When a personal car is used for out-of-state travel, reimbursement will be based on the cost of coach class air travel or actual mileage, whichever is less.
5. When more than one County employee uses the same personal car for travel, their travel reimbursement shall be based on their combined coach air fare or actual mileage, whichever is less.

B. AIRFARE EXPENSES:

1. Reimbursement shall be the lesser of the officially approved County rate per mile for a round trip travel from the employee's normally assigned work location to the meeting/ conference-training site (based on mileage reported on commonly used and reliable map services), or the combined cost of an economy round trip airline ticket (suggested web sites for determining airline rates will be maintained on the HR Department web page), airport parking (long-term parking lot for only the allowed days of the meeting/conference-training program), and one round trip ground transportation pass (meeting site based van, taxi, or public mass transportation service).
2. Claims for transportation expense must show the point of departure, intermediate, and final destinations. Claims for commercial carrier transportation reimbursement must be accompanied by receipts and shall not exceed coach airfare.
3. First class air passage will be considered only when coach airfare is not available and must be approved by the Board of Supervisors in advance.
4. Early ticket purchase of coach airfare tickets will be allowed to take advantage of reduced costs. However, if an employee is unable to attend the meeting and fails to cancel the ticket within the proper time, the employee will be responsible for the cost of the prepaid ticket unless a justified emergency can be proven.

C. CAR RENTAL:

1. Individuals are permitted to rent cars in those cases where estimated local transportation costs will exceed the cost of car rental. Requests for car rental must be approved by the Board of Supervisors in advance of travel unless

unforeseen local situations require car rental.

2. Written documentation must be provided by the employee demonstrating verification of current driver's license and insurance coverage.
3. County liability insurance covers employees when renting a car. Additional insurance coverage purchased as part of the rental package may be denied reimbursement unless cleared with the County.
4. Any vehicle rented in conjunction with an approved meeting and reimbursed by the County may only be driven by an approved Black Hawk County employee.
5. Employees shall be responsible for purchases for gasoline, cost of tolls, and parking incurred while using rental cars in travel not related to the meeting.

D. SPECIAL CONVEYANCE:

1. The hire (charter or rental) of car/plane will be allowed only when public and/or regular means of transportation are not available and/or cannot be used to the advantage of the County.
2. Claims for reimbursement of special conveyance expense must have prior approval by the Board of Supervisors, when it is known in advance that special conveyance will be required.
3. County liability insurance may not cover employees when personally piloting a plane, therefore claims for such reimbursement will not be allowed unless cleared with County and insurance carrier beforehand.

E. PARKING, STORAGE, AND OTHER NECESSARY EXPENSES:

1. Parking, storage, and other necessary charges on County-owned or privately-owned vehicles will be reimbursed when the claim is accompanied by a receipt.
2. Tolls: Tolls driving to/from a meeting site shall be reimbursed only for expenses documented with a receipt that are incurred during the actual drive to and from the airport, or the employee's normally assigned work location and the meeting site, or from an off-site hotel to the meeting site on the actual days of the conference.
3. Parking Fees: In instances where reimbursement for parking meters is being claimed for which receipts are not available, reimbursement for the unsupported claim of the employee will be paid up to \$10.00 per claim (\$20.00 for major metropolitan areas).

- i. If round trip airfare is available and the employee voluntarily elects to drive his/her personal vehicle, reimbursement for parking fees shall not exceed the cost of a round-trip airfare less any mileage reimbursement (i.e., parking fees plus mileage shall not be greater than the cost of airfare).
- ii. If no round-trip airfare is available, the entire cost of any parking fee shall be reimbursed. If the employee utilizes air transportation, and no ground transportation is available which necessitates the employee to be required to rent a car, the entire cost of any parking fee shall be reimbursed.

501.6 MEALS

A. The employee must be in travel status during the following time frames to qualify for individual meal reimbursements. Travel status is defined as the time the employee leaves his/her home or office until the time the employee returns to his/her home or office.

Meal	Must Leave Prior To:	Must Continue Past:
Breakfast	6:00 a.m.	8:00 a.m.
Lunch	11:00 a.m.	1:00 p.m.
Dinner	5:30 p.m.	7:30 p.m.

Black Hawk County Human Resources Department will maintain the meal reimbursement amounts on the Human Resources webpage. Reimbursement will be made on a per meal basis, subject to Meal allowances (levels 1-4) and locations as determined in the same manner as that approved by the State of Iowa for travel by its employees – (see Section 11-41.6(2) of the Iowa Administrative Code, Procedure 210.306 –Subsistence Allowance.

For partial days of travel, the amount allowed for each covered meal will be reimbursed. For a whole day of travel, the daily total amount applies and allows individual meal flexibility. Receipts are not required for meals.

B. In-State Meal Allowance: The meal reimbursement allowance for in-state individual meals shall be based on Level 1 & Level 2 amounts, and applicable to locations as shown below:

- a. Level 1: All locations not listed in “b” below:
- b. Level 2: Ames, Cedar Rapids, Davenport (Quad Cities), Des Moines, Cedar Rapids/Marion, Council Bluffs (Omaha), Dubuque, Iowa City, Sioux City.

Note: Surrounding suburbs for cities listed in “b” may also be included in the same

reimbursement level.

C. Out-of-State Meal Allowance:

- a. The meal reimbursement allowance for out-of-state individual meals shall be based on Level 1 through Level 4 amounts.

Note: Out-of-State locations within 50 miles of the Iowa border shall use Level 2 meal allowance rates.

- b. Out-of-State meal levels and locations shall be determined in the same manner as that approved by the State of Iowa for travel by its employees – (see Section 11-41.6(2) of the Iowa Administrative Code, Procedure 210.306 –Subsistence Allowance.

D. Banquet meals included with conference registrations may be reimbursed above the limits with appropriate documentation (a copy of the conference brochure or the banquet ticket).

E. When meeting or conference registration includes meals, no additional meals will be reimbursed by Black Hawk County.

F. Expenditures for alcoholic beverages and/or gratuities are not reimbursable.

G. No reimbursement will be made for meals within the County unless prior approval is given or unless the cost is included in the registration fees.

H. In compliance with Iowa Department of Revenue Administrative Rule 701-18.26(422), a fixed-percentage gratuity that is automatically and invariably included in the purchase cost of any meals allowed for reimbursement will also be allowed for reimbursement. However, pursuant to the same rule, a gratuity voluntarily given for food, beverage or meal shall be considered a tip, and will not be reimbursed.

I. In compliance with Internal Revenue Service guidelines and rulings, reimbursement for meals eaten on travel for county business not requiring overnight travel will be subject to withholding and reported as taxable income. Such income will be paid to the employee with biweekly wages on a payroll check and will be taxed at the same time as the biweekly wages.

501.7 LODGING

- A. Receipts for all lodging costs must be submitted in order to receive reimbursement. Lodging receipts consist of the itemized billing obtained from lodgment and contain such information as the dates, room number, number of guests, and additional pertinent information, which may be used to verify other sections of the expense voucher claim.

- a. Prior to expending or committing public funds for lodging purposes in the state of Iowa, employees shall confirm the lodging provider's current certification status in human trafficking prevention training as provided in Iowa Code §80.45A. The claim for payment to a lodging provider shall be accompanied by printed verification from the State of Iowa's Office to Combat Human Trafficking website showing the date of the lodging provider's certification.
- b. A lodging facility "statement" is not the same as an invoice and is not acceptable. Photocopies of receipts are not acceptable, unless the original invoice has been lost or destroyed. If a photocopy is used as a substantiating document, a notation of explanation is to be made on the photocopy by the appropriate department authority.
- c. Hotel accommodations should be appropriate for the purposes of the travel. If members of an employee's family accompany him/her, the reimbursable lodging cost shall be that of a single room. When requested, hotels and motels will furnish a single room receipt although a double room was used. If such an arrangement cannot be made, the price of a single should be noted on the receipt for actual lodging costs. If two (2) or more County employees share a room, the cost of the room will be reimbursed on a pro-rata basis and not a single room basis, if both persons are eligible for reimbursement.

B. Cost of lodging: Reimbursement for the cost of meeting site lodging shall be no more than the stated rate of a single-occupancy room at the site of meeting.

- a. If a conference rate is not available, or no on-site meeting rooms are available, the reimbursement shall be limited to the normal rate for a single-occupancy room for one employee at the site of the meeting or a nearby three-star rated hotel (if no three-star rated hotels are available within a one-half mile walking distance, the employee may stay at a four-star rated hotel).

Note: Suggested web sites for determining rates and hotel ratings shall be posted on the Human Resources web page.

- b. If members of an employee's family accompany him/her, the reimbursable lodging cost shall be that of a single room. When requested, hotels and motels will furnish a single room receipt although a double room was used. If such an arrangement cannot be made, the price of a single should be noted on the receipt for actual lodging costs.
- c. Lodging at No Cost to the Employee: No reimbursement (based on equivalent lodging rates at the conference site) shall be made for lodging accommodations made available by family members or the employee at no

cost.

- C. Black Hawk County will not be responsible for penalty charges due to failure to cancel hotel registration, unless determined by the Board to be a justifiable emergency.
- D. Types of Lodging: Employees shall be expected to stay at safe lodging sites with first preference given to the site of the actual meeting/conference or training.
- E. Off Site Meeting Lodging Requests: All requests for reimbursement of non-meeting site lodging facilities must be submitted in advance and must have documentation describing the reason for not staying at the conference site and the type of lodging accommodation being requested.

Note: As per revised regulations pertaining to exemption from paying the Iowa Sales Tax at a lodging facility has been restricted to only Federal government employees, and therefore, Black Hawk County employees are not eligible for exemption from paying sales tax at a lodging facility.

501.8 TELEPHONE, FACSIMILE & WiFi / INTERNET EXPENSES:

Expenses incurred for wifi/internet, telephone or facsimile services will be allowed only when required for official County business. In instances where reimbursement for pay telephone calls are being claimed for which receipts are not available, reimbursement for the unsupported claim of the employee will be paid up to \$5.00 per claim.

501.9 REGISTRATION FEES

Registration fees for any meeting are allowed for payment with Department Head approval and within the approved department budget. A receipt for the registration fee is required.

The County will not be responsible for penalty charges arising from the failure of the employee to cancel registration for a meeting, except when determined by the Board of Supervisors to be a justifiable emergency.

The cost of early registration or a deposit forfeited by the County when an employee fails to attend a meeting shall be reimbursed by said employee, except when determined by the Board of Supervisors to be a justifiable emergency.

Employees shown to have reasonable knowledge of early registration discounts, and failed to register on a timely basis, may be denied reimbursement for the difference between the actual conference registration rate and the discounted early registration rate.

501.10 MISCELLANEOUS EXPENSES

Claims for reimbursement of miscellaneous expenses may be allowed subject to the approval of the Board.

**BLACK HAWK COUNTY
REQUEST FOR AUTHORIZATION TO ATTEND
CONFERENCE/MEETING/SEMINAR/WORKSHOP/ETC.**

Employee Name: _____ Date: _____

Department: _____

Name and Sponsor of Conference/Meeting/Seminar/Workshop/Etc.: _____

Location: _____ Event Date(s): _____

Scheduled Start Time: _____ End Time: _____ Planned Departure Time: _____

Purpose of Conference/Meeting/Seminar/Workshop/Etc.: _____

Estimated Cost of Conference/Meeting/Seminar/Workshop/Etc.:

Registration Fee: \$ _____

Lodging Expense: (# of Nights: _____) \$ _____

Meal Expense: (# of Meals: _____) \$ _____

Mileage Expense: (Total Miles: _____) \$ _____

Other (describe): _____ \$ _____

Other (describe): _____ \$ _____

TOTAL ESTIMATED COST: \$ _____

Approved by: _____

Date: _____

BLACK HAWK COUNTY

Black Hawk County Courthouse
316 E. 5th St.
Waterloo, IA 50703
Board of Supervisors: (319)833-3003
County Auditor: (319)833-3002

CLAIM FOR EXEMPTION FROM IOWA SALES TAX

The undersigned is traveling in an official capacity on behalf of Black Hawk County, Iowa, which is exempt from paying sales tax in the State of Iowa under the provisions of §423.3(31) of the *Code of Iowa*.

Black Hawk County's federal identification number is 42-6005328.

Effective date(s) of exemption: _____

Signature and Title of Authorizing Official (Department Head or designee)

I declare under penalty of perjury of the laws of the State of Iowa that the foregoing is true and correct:

Signature of Employee

Date

Print Name