

Meriden Public Schools Mileage and Travel Reimbursement Procedures

The following Procedures must be followed to receive reimbursement for mileage and/or travel expenses.

Travel Expenses

The Meriden Public Schools will reimburse travel expenses for bona fide school business under an accountable plan as defined by the IRS. An accountable plan requires that deductible expenses are incurred while performing services as an employee and employees must account for and document these expenses within a reasonable period. A reasonable period, as defined by the IRS, is 60 days from when the expense is incurred. Any expenses not accounted for within 60 days may or may not be considered for reimbursement. Those that are considered *must be* reported as wages and are subject to all applicable taxes. To properly substantiate travel expenses, the following guidelines must be followed:

- The IRS requires original receipts with, at a minimum, the following information: name and address of the payee, the date of expenditure, the dollar amount, and a description and purpose of the purchase.
- An **original** receipt (not photocopy) should be obtained for all travel related expenditures.
- Photocopies of receipts are acceptable if the expense was shared by another individual who submitted the original receipt. The photocopy should state with whom the receipt was shared.
- The following items are not considered valid original receipts according to the IRS: Checkbook carbon copies of checks, cancelled checks, personal credit card monthly statements or credit card receipts.
- Meal Expenses consumed by the employee while on business travel will be reimbursed up to the Federal per diem rate for meals and incidental expense guideline for the city or area of travel. Reimbursement includes taxes and tips. Rates can be found at <http://www.gsa.gov>. To determine the appropriate per diem rate, the web site will guide you to the state and city in which you are incurring expenses. **Receipts are not required for meal expenses.**
- Meal expenses incurred on the first and last day of travel is also based on the GSA website and is calculated at 75% reimbursement rate.
- If a conference you are attending provides meals, such as breakfast and/or lunch, you will not be reimbursed for these meals again. The Federal per diem rate will be reduced based on these provided meals.
- Incidental Expenses are fees and tips given to porters, bellhops, and hotel maids, etc. and are also included in the GSA website amount.
- Hotel bills must be itemized.
- Under no circumstances will alcohol be reimbursed.
- Employees are encouraged to travel by the most cost effective but reasonable means available.
- All expenses must be itemized on a Meriden Public Schools Travel Voucher with receipts attached. The voucher is on the reverse side of this document. This applies even if a P-card is used to pay for expenses.
- If attending a conference, a copy of a conference brochure must be attached to the travel voucher.
- If receiving reimbursement for travel expenses prior to the actual date of travel, this is considered a travel advance and must be accounted for on the travel expense voucher after the trip is completed.
- Meals are not reimbursable unless you are away from home overnight.