

COUNTY OF BARNSTABLE



Employee/Elected Officials Reimbursement Policy & Procedures Manual

April 2018

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INTRODUCTION

The County of Barnstable uses an Accountable Plan for reimbursement expenses. A reimbursement or allowance arrangement qualifies as an accountable plan when:

1. The expenses are ordinary and necessary expenses incurred by the employee or elected official solely for the benefit of the employer. The reimbursement must be payment for the expenses and not be an amount that would have otherwise been paid to the employee as wages;
2. The expenses being reimbursed are job-related;
3. The individual substantiates the expenses to the employer within a reasonable period of time;
4. The reimbursement is equal to or less than the expenses.

The County requires that all employees and elected officials requesting reimbursement complete an Employee/Elected Official Expense Reimbursement form and attach all required documentation as provided and outlined by the information in this manual.

Use of Personal Vehicle for County Business

Calculating mileage:

- While traveling between the hours of 8:00 a.m. and 4:30 p.m., beginning travel should be calculated from the place of employment in Barnstable (unless starting from the employee's home would result in fewer miles for the trip).
- While traveling before 8:00 a.m. and/or after 4:30 p.m. travel may be calculated to and from the employee's home.
- Mileage reimbursements are based on the rate established by the IRS Publication 463.
- The rate is set every January and published on line and by GSA App, "GSA Travel Per Diem Rates Lookup". The present rate set January 2018 is \$0.545 / mile.
- Mileage should be listed to the nearest whole mile.
- The number of miles driven on business should be multiplied by the approved mileage rate to arrive at the reimbursement amount.

Approved references for documenting mileage:

- Start/End odometer readings: trip odometer is not acceptable
- Milo Guide: please note milo guide on expense form
- Mapquest/Google Maps: copy of printout detailing to and from locations and total miles must be attached.

Parking Fees / Tolls:

- Receipts are required to be reimbursed for these expenses. If the vendor does not provide a receipt a credit card statement or checking account statement that shows the transaction is acceptable.
- If more than one of these expenses occurs during the day the employee should total all expenses to arrive at the reimbursement amount for that day.

Meal Reimbursement Allowance

In-State Travel:

Effective August 1, 2018, in-state meal reimbursements allowances are as follows:

Meal	Menu Price (not to exceed)	6.25% MA Sales / Meal Tax	15% Tip	Daily Total Allowance
Breakfast	\$6.50	\$.41	\$.98	\$7.89
Lunch	\$11.00	\$.69	\$1.65	\$13.34
Dinner	\$18.00	\$1.13	\$2.70	\$21.83

Out-of-State Travel:

Out-of-state meal allowance for employees with a required overnight stay, effective August 1, 2018 shall be set as the rate established by GSA as the standard meal and incidental allowance (M&IE) listed on the GSA website by location. Employees may elect to spend the allowance on a single meal or for multiple meals during the day. The amount is not transferable between days. Meal reimbursement includes: meal price, meal tax and a 15% tip. Pursuant to IRS guidelines an employee is entitled to deduct unreimbursed business meals subject to a 50% limitation.

Receipts:

- All meal reimbursement requests must be substantiated with a receipt that meets the following criteria:
- All receipts must be original and itemized with the name of the business clearly indicated on the receipt;
- If you have a receipt that is not itemized, provide the restaurant name, date and the amount.
 - Receipts need to be attached in ascending order by date to an 8 ½ x 11 sheet of paper;
- If an original receipt was lost or misplaced, you must have the vendor certify a copy of the missing receipt as an original (see meal certification form);
- An employee/elected official may only request reimbursement for own meal. If the receipt is for more than one County employee, then one employee may use the original and the other employee may submit a copy and note why an original receipt could not be provided.
- Individuals will not be reimbursed for alcoholic beverages.

In-State & Out-of-State Travel

Out-of-State Travel Approval:

Out-of-state travel requires approval by the County Administrator *prior* to traveling and a copy of the signed approval form must accompany the reimbursement when submitted to Accounts Payable.

Prepayment for Travel Expenses:

- Pre-payment to vendors to cover travel costs using County funds also requires approval by the County Administrator. Requests should be submitted far enough in advance to allow plenty of time for checks to be printed and mailed to arrive before the event takes place. The check may also be hand carried with the approval by the Assistant Treasurer.
- The County does not reimburse the employee directly for travel expenses incurred prior to traveling.

Hotel / Airfare / Conference Fees

- Receipts are required to be reimbursed for these expenses. If the vendor does not provide a receipt a credit card statement or checking account statement that shows the transaction is acceptable. All personal information, except the name on the statement, that is not related to the expense may be blacked out.
- Receipts must include the vendor name, date, amount, and show that payment was received and the balance due is zero dollars. (ie. paid via card # xxxxx or by check).
- Email confirmations for hotel reservations and conference registrations should also be attached.
- The County does not accept a copy of the front of a personal check as a form of proof of payment.
- The County will not exceed payment for hotel rooms in excess of the standard hotel conference room fee at a rate established by location and set by month as listed in the GSA web site.
- The County will not reimburse for hotel upgrades or first-class air travel. Those excessive expenses made at the election of the individual shall be the responsibility of the employee/elected official.

Taxi / Public Transportation / Parking Fees / Tolls:

- Receipts are required to be reimbursed for these expenses. If the vendor does not provide a receipt a credit card statement or checking account statement that shows the transaction is acceptable.
- If more than one of these expenses occurs during the day the individual should total all expenses to arrive at the reimbursement amount for that day.

Purchase of Goods or Services

- The County does not pay for goods or services before they are received, with the exception of a pre-payment approval by the County Administrator.
- Employees should check with a vendor prior to making a work-related purchase to see if they will accept a Purchase Order.
- Purchases of IT equipment such as software, hardware, licenses or web domains is strictly prohibited and not reimbursable. Employees must contact the County IT Dept when in need of these types of goods or services.

How to complete the Employee Expense Reimbursement Form

All employees are required to use the Employee Expense Reimbursement Form issued by the Finance Department.

Expense report must include:

- Employee's name
- Employee's vendor number
- Date the report was completed
- Date each expense was incurred
- Description of each expense; including the purpose of the employees travel or purchase of goods or service. Vague and general explanations of "errands" or "meetings" are not acceptable.
- Proof of payment
- Receipts need to be attached in ascending order by date to an 8 ½ x 11 sheet of paper

Expense reports must be:

- Completed by the employee
 - Reports should be completed on a computer, however, if it is handwritten all information should be written neatly and legible.
 - Handwritten reports must be in ink. Pencil is not acceptable as it is not always legible and fades and disappears over time.
- Approved by the supervisor or manager
- Submitted to Accounts Payable within a reasonable amount of time in order to comply with the IRS Accountable Plan guidelines.

Please note:

- Reports that are not legible, need clarification, or missing information will be returned to the employee.
- The County does not reimburse employees for travel expenses prior to traveling.

MEAL CERTIFICATION FORM

I hereby certify under penalty of perjury that the attached receipt:

FROM: _____

DATED: _____

REIMBURSEMENT REQUESTED: _____

Amount requested does not include any alcoholic beverage amount.

EMPLOYEE NAME: _____

EMPLOYEE SIGNATURE: _____ DATE: _____