

EXPENSE REIMBURSEMENT POLICY

I. POLICY

Staff may be reimbursed for approved expenses while conducting authorized business for the MRDD Board or while participating in continuing professional development.

II. PROCEDURE

A. Uniform Allowance:

1. Per Internal Revenue Code 262, no deduction shall be allowed for personal, living, or family expenses. The cost and upkeep of clothing are excluded from employee's income if the following three conditions are met:
 - a. The clothing is a condition of employment,
 - b. The clothing is not suitable for everyday wear, and
 - c. The clothing cannot be worn while away from work.

Clothing purchased by the MRDD Board is a fringe benefit and must be included on an employee's W-2. Work clothing allowances will be included in the employee's taxable wages and reported on each employee's W-2. The only clothing items that are exempt from this policy are safety items, which include steel toed shoes, safety glasses, etc. Any item of work clothing that can be worn while away from work will be taxed as wages. If an employee is reimbursed for a work clothing purchase or if the MRDD Board purchases work clothing for a specific employee under the above conditions, a Taxable Clothing and Meal form must be completed and turned into the Business office within one week of purchase.

B. Expense Reimbursement:

1. All requests for the reimbursement of expenses, once they are approved by the applicable supervisor, must be submitted with all required back up documents to the Business office on the Expense Reimbursement Form on or before the first Friday of each month. Reimbursement requests not turned in by that time will be processed the following month.
2. Reimbursable travel expenses include, but are not limited to, the following:
 - a. Mileage at the rate set by the MRDD Board in January of each year.
 - b. Meals at the rate set by the MRDD Board in January of each year when accompanied by a valid receipt.
 - c. Tips for meals shall not to exceed 15% unless the restaurant has a mandatory tip policy that is included in the price of the meal and accompanied by a valid receipt.
 - d. Parking fees when accompanied by a valid receipt.
 - e. Toll fees when accompanied by a valid receipt.
 - f. Hotel/motel room fees that cannot be paid for with a purchase order.
3. Non-reimbursable travel expenses include, but are not limited to, the following:
 - a. Tips that exceed 15% unless the restaurant has a mandatory tip policy that is included in the price of the meal.
 - b. In-room movies

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- c. Personal phone calls
 - d. Alcoholic beverages
 - e. Voluntary dinner meetings
 - f. Spouse/family members or guest expenses
 - g. Fines/late fees
4. Taxable expense reimbursements include any meal reimbursement requested during same day travel. Per Internal Revenue Code 262, any meal allowances given when there is no overnight stay are considered taxable as wages. The only exemption to this rule is when meals are included with the seminar. Meals taken when an overnight stay does occur are not taxable, provided receipts are turned in. If meal allowances are given for same day travel, they will be included in the employee's taxable income on their W-2. When these meals occur, the employee must check the "same day travel" box on the expense reimbursement form and fill out a Taxable Clothing and Meals form.
- C. Registration Fees for Conference and Training Seminars
- 1. If an employee wishes to attend a conference, in-service, or convention a Travel/Expense Request form must be submitted to their supervisor for approval before any registrations are made. This form must be completed in full detailing names, purpose, dates, total estimated costs, etc. Once approved by the Supervisor the form must be submitted to the Business office at least two weeks prior to the registration deadline. Attach a description and/or any registration materials of the conference, in-service, or convention to your request.
 - 2. Purchase orders (POs) and tax exempt status forms must be used instead of out of pocket expenses whenever possible. It is the employee's responsibility to insure the conference vendor and/or hotel accepts purchase orders and check the appropriate box on the Travel/Expense Request form. Upon receipt of the Travel/Expense Request form, the Business office will register the individual for the conference and make a hotel reservation if the hotel accepts purchase orders. The Business office will return to the employee the Travel/Expense Request Form with all registration and purchase order information completed. The employee may then make any reservations that do not accept purchase orders.
 - 3. Any expenses that are incurred by the employee should be submitted on an Expense Reimbursement form to your supervisor. Receipts and/or evidence of attendance must be attached. Expense reimbursement requests shall not be held for more than two months before submitting an Expense Reimbursement Form.
- D. Mileage Reimbursement for use of personal vehicle:
- 1. Mileage is not computed when traveling to and from home to your normal work assignment.
 - 2. Employees are required to maintain a valid driver's license and demonstrate current coverage of liability insurance on any personal vehicle used to carry out Board duties. Employees are responsible for paying their own liability insurance.

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Motor Vehicle reports will be requested twice per year for each active employee. Any employee with more than six (6) points on their driving record may not operate a County-owned vehicle. It is the employee's responsibility to inform his/her Supervisor if a violation puts the individual over six points between MVR checks.

3. Employees transporting clients must exercise all safety precautions such as the use of seat belts or other restraining devices.
4. The use of county-owned vehicles is preferred. County vehicles must only be used for official business. Permission is required to use county-owned vehicles.
5. Employees authorized to use their personal vehicles for Board business are reimbursed at the rate adopted by the MRDD Board during January of each year or the rate indicated in any bargaining unit agreement.
6. Mileage will be measured daily from the first job site to the final job site. When trips originate from Board offices, mileage will be paid from Board offices to the work site. When trips do not originate at the Board offices, if the distance to the job site IS SHORTER THAN the distance from the bargaining unit member's home to the Board offices, no mileage will be paid to that job site. When the trips do not originate from the Board offices, if the distance to the job site is GREATER THAN, OR EQUAL TO, the distance from the bargaining unit member's home to the Board offices, then mileage shall be paid from the Board offices, or the bargaining unit member's home, whichever is shorter.
7. Employees using their personal vehicle in the scope of their employment are covered under the county's fleet insurance policy for liability. Any physical damages to your vehicle would continue to be the responsibility of the employee and employee's insurance company.
8. Whenever possible, staff are expected to carpool and should use only one vehicle if several employees are attending the same conference. When carpooling is possible, only one employee will be reimbursed for mileage.

E. Lodging

1. Lodging expenses for trips that require an overnight stay are reimbursed with a receipt. An overnight stay is reimbursable when a seminar, workshop, or conference is at least 100 miles from Sandusky, is for two (2) or more consecutive days, and the employee is attending the seminar, workshop, or conference for 2 or more days. Whenever possible, staff should share room accommodations with coworkers attending the same event. See section (II) (C) for preauthorization process.

F. Personal Property

1. If an employee is requesting reimbursement for personal property (that is medically prescribed such as eyeglasses, hearing aids, or dentures) damaged by an enrollee and the damage was not due to negligence by the Board employee nor was it preventable, then the employee must submit an incident report along with a request for reimbursement.