

TRUCKEE TAHOE AIRPORT DISTRICT POLICY INSTRUCTION

PI NUMBER 306

Formerly PI 210.3

Effective: June 22, 2006

Revised: January 26, 2012
January 22, 2014

SUBJECT: REIMBURSEMENT OF EMPLOYEE EXPENSES RELATED TO TRAVEL, LODGING, AND MEALS IN CONJUNCTION WITH SEMINAR, CONFERENCE OR MEETING ATTENDANCE

SCOPE: This policy applies to all employees, and its provisions regarding expense reimbursement are intended to result in no personal gain or loss.

IMPLEMENTATION:

Whenever District employees desire to be reimbursed for out-of-pocket travel expenses related to District business, they shall submit their request on a reimbursement form approved by the General Manager. Included on the reimbursement form will be an explanation of the District - related purpose for the expenditure(s), and receipts evidencing each expense shall be attached. The Director of Finance and Administration or the General Manager will review and approve reimbursement requests.

POLICY:

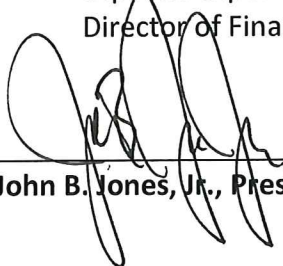
1. The decision to send an employee to a seminar, conference or meeting will be made by the General Manager. When making a request to attend a function the employee will provide justification and an estimate of the cost.
2. Transportation expenses incurred by an employee to attend a seminar, conference, training, or meeting approved by the General Manager will be reimbursed in accordance with PI 305 TRAVEL BY PRIVATELY OWNED VEHICLES, if applicable. A commercial flight, rental car, or other form of transportation is required to attend the approved event, the most economical form of transportation must be utilized. After approval of the travel by the General Manager, the ticket should be booked using the District's credit card. Any transportation expenses that are not payable in advance (rental cars) may be charged to an individual's credit card; however, all documentation must be submitted for reimbursement.
3. Every effort must be made to obtain receipts for incidental travel expenses such as cabs, subways, parking and tolls. Those receipts will be submitted along with the Travel and Expense Report within one week of the trip to receive reimbursement.
4. If lodging is in connection with the event, such lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor. When lodging is not available in conjunction with the event, government or group rates at a mid-price range hotel will be reimbursed, not to exceed IRS reimbursement rates. Receipts are required for reimbursement.

5. Employees will be reimbursed for the actual meal expenses incurred provided itemized receipts are submitted. The maximum meal reimbursement allowed per 24 hours of travel is based on the IRS per diem rate for the location of the conference. Information on the rate for individual cities can be found at the following website: <http://www.gsa.gov/portal/>, but locations are broken down into six different tiers, as shown in the table below.. The District will not pay for alcoholic beverages. If fewer than three meals in a day are to be paid for by the employee (either due to meals being provided by the conference or training sessions, or due to travel commencement and terminations times), then the following limits will be used:

Meal and Incidental Expenses – Totals ->	\$46	\$51	\$56	\$61	\$66	\$71
Breakfast	\$7	\$8	\$9	\$10	\$11	\$12
Lunch	\$11	\$12	\$13	\$15	\$16	\$18
Dinner	\$23	\$26	\$29	\$31	\$34	\$36
Incidentals	\$5	\$5	\$5	\$5	\$5	\$5

The amount reimbursed will always be the lesser of the actual amount expended, or the per meal allowance. The General Manager may grant an exception to the per meal limits on an individual basis. Requests for reimbursement for the cost of an outside meal will not be allowed if that meal is already provided in connection with the conference, seminar or meeting. Travel days must begin by 6:00 a.m. for breakfast to be allowed. Travel days must end after 6:00 p.m. for the cost of a dinner to be allowed. The travel day begins when the employee departs for a destination other than the normal workplace. The travel day ends when the employee returns home or to the workplace, whichever occurs first.

6. An employee may request a cash advance of up to 80% of the amount of estimated out-of-pocket expenses for meals and local transportation (cab, bus, etc.). The request must be made one week before the date of travel. The advance will be fully accounted for in the expense report filed upon their return.
7. Nonessential expenses such as room service, health and fitness center, cocktails and movies will not be eligible for reimbursement. These costs should not be directly charged to your hotel room bill if at all possible. The additional cost for the meals, lodging and transportation of a spouse will not be eligible for reimbursement. One short-duration (less than 15 minutes) long distance personal phone call per day to the employee's home may be charged to the hotel room bill.
8. All employees shall complete an expense report form within one week of their return from the trip. The expense report must be accompanied by all appropriate receipts and submitted to the Director of Finance and Administration



 John B. Jones, Jr., President