

 Lake County Policy	<i>INTERNAL USE ONLY</i>
	<i>Employee</i>
	<i><u>Travel and Business Expense Reimbursement Policy</u></i>
	<i>Policy Number: <u>Approved by the County Board On:</u> Month DD, YYYY</i>
	<i>Version: 2.1 Date: 02/14/2017</i>

1.0 Purpose and Intent

1.1 Lake County employees incur various types of expenses as they conduct County business. This policyThe purpose and the intent of the Travel and Business Expense Reimbursement Policy is to:

- To ensure that employees who incur valid business and travel expenses are reimbursed in a County employees and officials in a consistent, fair, and equitable manner, that business expenses are reported, recorded, and reimbursed in a consistent manner throughout the County, and to ensure that the County complies with all applicable federal and state rules and regulations.

2.01.0 Scope

- Reasonable To regulate the types of official business and for which travel, meal, and lodging expenses, in are allowed.
- To establish the maximum allowable reimbursement for travel, meal, and lodging expenses.
- To establish standardized forms and procedure for submission of travel, meal, and lodging and provide guidance on the documentation required.

2.0 Background

2.1 In accordance with the guidelines set forth herein, incurred and paid by the employee while on County business, are reimbursedLocal Government Travel Expense Control Act, 50 ILCS 150, all local public agencies are required to the employee through payroll. Following department approval, requests for reimbursements must be submitted to Accounts Payable for audit, validation and costing.regulate the reimbursement of all travel, meal, and lodging expenses of officers and employees.

2.2 Travel and business expense records are subject to Freedom of Information Act (FOIA) laws and regulations. All documents must be prepared accurately, completely, and must include all required receipts and authorized signatures.

3.0 Scope

3.0 Policy

3.1 This policy applies to all departments, agencies / commissions, and elected offices whose funding is approved by the Lake County Board, unless meeting criteria that waves this requirement as defined in policy 3.1 Finance Policy.

3.2 Collective bargaining agreements prevail, if any policies conflict.

3.3 Department policies or grant requirements that are more stringent supersede this

3.4 Policy Details.

3.4 This policy covers expenses for business purposes such as meals (see 5.65).

4.0 Authority

4.1 The Authority as stated in 3.1 Finance Policy, Section 4. Authority applies.

5.0 Policy

5.1 General Principles

5.1.1 Lake County encourages employees to participate in job related training, seminars, conferences, professional affiliations, and business-related functions which serve in the best interest of the County.-

5.1.2 Travel, meal, and lodging expenses are allowed while an employee or official is on official business. Official business is defined as performing the authorized duties, responsibilities, and educational training required by the employee or official's position.

5.1.3 Expenses incurred during ~~the course of out of office business and~~ business travel will be paid by the County, based upon documented, reasonable, and necessary expenses, ~~and upon appropriate advance approvals.-~~

5.1.4 ~~Departments are encouraged to utilize the~~ Lake County ~~procurement card (P-Card) to cover~~ employees are expected to exercise good judgment and proper regard for public funds while incurring travel and business expenses ~~for themselves and their staff. An employee using~~. Personal and non-business expenses will not be reimbursed.

5.1.5 It is the responsibility of the ~~Department Head or authorized designee to ensure~~ reimbursable expenses incurred in the performance of County ~~P-Card for travel expenses must follow~~ duties are within budgetary constraints established by the County ~~policy with regards to allowable expenses. Original itemized receipts are required for all expenses.~~ Board.

3.2 Procedures

General Business Expenses

~~**Meeting Meal Expense:** In the event that an employee has paid for a meal on behalf of other employees or business associates, the employee must indicate the purpose of the meeting and the names of those included. Reimbursement amounts must be reasonable based on location and County meal reimbursement guidelines.~~

5.1.6 Policy review and update: The County Administrator through the Chief Financial Officer shall review the Travel and Business Expenses Reimbursement Policy annually to ensure the policy remains consistent with all county, state, and federal rules and regulations; and to ensure that the maximum reimbursable

amounts established by this policy are reasonable for current economic conditions. All policy updates shall be in accordance with 3.1 Finance Policy.

5.2 Methods of Reimbursement

5.2.1 Payroll Reimbursement: Upon completion of travel, a request for reimbursement using a standardized form, receipts and/or supporting documentation are submitted to the Lake County Finance Department Accounts Payable for validation and reimbursement. The reimbursement will be included in the employee's payroll check as non-taxed dollars.

5.2.2 Procurement Card: The Purchasing Card (P-Card) Program is designed to make County purchases easy and flexible. This includes paying for travel expenses without relying on personal credit cards or travel advances. P-Cardholders should use the P-Card to cover travel and business expenses for themselves. ~~Departments should use a designated departmental P-Card to cover travel and business expenses of their employees wherever~~ and other department employees. Itemized receipts are required for all expenses. Itemized receipt is defined in section 5.940.1. Travel receipts, training or conference registration documentation should be attached to the transaction in the P-Card online portal. The Lake County P-Card Policy may contain more stringent requirements which will supersede this policy.

5.3 Travel Expenses

5.3.1 Day Travel: Travel for business purposes within 75 miles from the employee's work location. Eligible reimbursements for local travel include registration/conference fees, meals, parking/tolls and/or mileage.

5.3.2 Overnight Travel: Travel for business purposes over 75 miles from the employee's work location, which necessitates an overnight stay. Departments are encouraged to secure their travel and training arrangements at least 30 days in advance. Eligible reimbursements for overnight travel include lodging, registration/conference fees, meals, parking/tolls and/or transportation. When traveling overnight for a conference, a conference agenda should be included in the P-Card supporting documentation or ~~attached to the with the~~ Travel Expense Form submitted to ~~for~~ Accounts Payable.

5.3.3 Lake County highly encourages employees to register for conferences/training and make travel arrangements as far in advance as possible. P-Card charges should comply with this policy. Detailed receipts are required, including meals. ~~Generally,~~ ~~Travel and training arrangements are typically made at a minimum of 30 days in advance.~~

Travel

5.4 Eligible Reimbursable Expenses:

~~Pursuant to the new Local Government Travel Expense Control Act, 50 ILCS 150/5.4.1, et seq., portions of this policy have been revised to comply with the new regulations placed on the reimbursement of travel expenses.~~

~~Registration/Conference Fees: When an employee registers for a conference in advance every effort should~~ Registration fees shall be made to use a for attendance of professional and educational activities related to County P-Card or wait to be reimbursed when all expenses are being submitted. Any meals that are included in-

~~registration fees will not be reimbursed and should not be included on an expense-reimbursement form. If an employee chooses to dine elsewhere it is at the employee's expense. Conference or meeting agendas must be submitted with reimbursement request.~~business.

~~**Overnight Travel:** Employees traveling overnight will be reimbursed for expenses not otherwise provided as part of a conference registration fee. Conference or meeting agendas must be submitted with reimbursement request.~~

~~**Lodging:** 5.4.2. Lodging: Lodging shall be reimbursed at actual cost for a standard single room (or~~

~~equivalent) consistent with facilities available within reasonable proximity to the location of the business purpose. Lodging may not exceed \$400 per night including taxes and fees. Employees are encouraged to find the lowest make their best effort in finding an economical lodging rate available by taking advantage advance of special rates including special seminar, conference block rates or government rates. Charges for lodging are~~

~~Per Section 3.3 Scope – Department policies or grant requirements that are more stringent supersede this Policy. For example, charges for lodging may be reimbursable to the extent of actual reasonable expenses for a standard single-room and not to exceed 20% above the U.S. General Services Administration's Lodging Rates for the Continental United States for the current year, plus applicable taxes and fees. See <http://www.gsa.gov>. If the location of the meeting is within 75 miles of Lake County, written permission by the department head justifying the overnight stay(s) must be secured in advance and provided along with the travel reimbursement form.)~~

~~The number of nights for which an employee may obtain reimbursement will be limited to the number necessary to conduct County business. If the location of the meeting is within 75 miles of the employee's work location, written permission by the Department Head or their designee justifying the overnight stay(s) must be secured in advance.~~

~~-~~

~~5.4.3 Meal Expense: Departments may allow actual meal expense reimbursement or meal allowances within the same reimbursement request.~~

~~Only one of the two options may be included in one single request for reimbursement:~~

~~(1) An employee may seek reimbursement for the actual cost per meal up to the maximum amounts listed below and an itemized receipt is required as defined in Section 5.9.1.~~

~~(2) An employee may seek reimbursement for the meal allowance per the maximum amounts listed below.~~

~~Taxes, tips and fees are included in the limits.~~

~~Employees will not be reimbursed for meals paid for by others or provided as part of a hotel or conference fee. A copy of the conference brochure should be~~

attached to the reimbursement request to verify whether meals were provided as part of the conference cost.

Breakfast: \$ 12.00

Lunch: \$ 25.00

Dinner: \$ 35.00

All meals for a day: \$ 72.00 (including taxes, tips and fees)

Travel commencing before 6 am will authorize breakfast and travel concluding after 7 pm will authorize dinner. Meals will only be reimbursed when travel extends four consecutive hours or more.

Maximum meal amounts will be evaluated annually and may change based on consumer price index, inflation, and/or general economic condition of the County, at the discretion of the Chief Financial Officer, without Board approval up to 5% per annum.

5.4.4 Transportation: Transportation costs incurred for travel must be ordinary, necessary and the most economically option available.

Rental cars: **Traveling Companions (Spouse):** The County does not reimburse travel expenses incurred by traveling companions. Any employee who travels with a companion is expected to pay for all incremental costs associated with the companion including transportation costs; additional lodging expenses, if any; meal expenses; and registration fees.

Approval of Expenses that Exceed the Policy Maximums

The County Board must approve the following reimbursements for travel, including meals or lodging, by a roll call vote at an open meeting of the County Board:

- (1) Any expense of any employee that exceeds the maximums permitted by this policy; or
- (2) Any expense of any member of the County Board.

Maximum allowable travel, meal or lodging expenses may be exceeded because of emergency or other extraordinary circumstances; however, these expenses are still subject to approval in accordance with subsection (1) above.

Mileage Reimbursement: Employees may be allowed to rent a car for non-local travel, limited to:

The cost of renting a car is less than alternative methods such as transportation by other commercial common carriers and other transportation options such as car service, taxi, and ride sharing.

Car rental will be reimbursed at the compact car rate unless the need for a larger car can be justified to the Department Head or authorized designee. Daily rental rates, taxes, surcharges, gas, and car rental insurance are all reimbursable items.

Commercial Common Carriers: Commercial common carriers include airline, train and bus tickets. Only coach/economy class or equivalent are allowable, up to a maximum of \$1,200 round trip, including taxes and additional fees. If an employee

elects to purchase a higher priced ticket, the employee will be responsible for the difference in cost over the lowest priced ticket or maximum limit allowed. Luggage fees, seat selection option, travel insurance, on board Wi-Fi and other carrier fees are only reimbursable if approved by the Department Head.

Per Scope 3.3 - Department policies or grant requirements that are more stringent supersede this Policy. For example, a department may disallow certain transportation expenses due to grant requirements.

County vehicle use: Departments may allow the use of County vehicles ~~should be used, if available~~, when traveling on County business. Fuel for County vehicles is available at the ~~Department~~Division of Transportation and should be used for local trips. Additional fuel and parking charges paid by the employee will be reimbursed with ~~proper receipts. When individuals use their personal car for local travel,~~ including travel to and from the airport, mileage will be allowed at the currently approved IRS rate per mile. Mileage should be rounded up to a whole number, no fractions of a mile ~~itemized receipts. Receipts for fuel for County vehicles should include vehicle number of County vehicle used.~~

~~Per Scope 3.3 - Department policies or grant requirements that are more stringent supersede this Policy.~~

Personal vehicle use: Personal vehicle use for travel will be reimbursed using the currently approved Internal Revenue Service mileage rate which may be located at www.irs.gov. Fuel, towing and repairs for personal vehicles are not allowable expenses.

Local travel: local mileage is limited to the mileage in excess of normal commuting mileage (from the employee's or official's residence to their primary County work location).

Non-Local travel: long distance mileage is limited to the lower of (a) the most economical transportation available or (b) the miles driven multiplied by the current Internal Revenue Service mileage rate.

Other Transportation Costs: Car service, taxicab, and ride sharing are all reimbursable at actual cost with a valid receipt, up to \$100 per ride, including tip. These services are only reimbursable when it is directly related to the business purpose and is approved by the Department Head or authorized designee

5.4.5 Parking/Tolls: Parking incurred by employees traveling on ~~County business will be reimbursed. The costs of parking tickets, fines, car washes, valet service, etc., are the responsibility of the employee and will not be reimbursed.~~ official County business is reimbursable. On-airport parking is permitted for short business trips, defined as less than two nights. For extended trips, of more than two nights, employees ~~should~~shall are encouraged to use economy facilities, or other cost-effective modes of transportation. A receipt is required ~~t~~To be reimbursed for parking a receipt is required. No receipt is required for tolls.

Transportation: Costs incurred for travel must be ordinary, necessary and the most economical means of travel. Transportation costs may include fares plus

reasonable tips, parking fees, and toll costs (tolls for reasonable local tolls do not require a receipt).

5.4.

~~Rental cars:~~ must be approved by the employee's supervisor and must be deemed necessary and determined to be economically beneficial to the County. Employees will be allowed to rent a car while out of town provided that the cost is less than alternative methods of transportation.

~~Air travel:~~ must be reasonable given travel times. Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares. Air travel reservations shall be in coach class or an equivalent class at the lowest available fare. The County will reimburse for luggage checking fees for up to one suitcase with receipt. The maximum reimbursable airfare, including additional luggage fee as provided, is \$700.00, plus applicable taxes and fees. Any add-ons resulting in additional fees, such as early boarding, seat selection option, additional extra luggage fees, or insurance, will not be reimbursed. Reimbursement for fare rates that include these add-ons will be reduced to the most economical fare.

~~Personal vehicle use:~~ employees may choose to drive to a destination when flying would be more economical, but the County will only reimburse mileage up to the cost of the flight (documentation of an on-line reasonable rate should be provided) plus a total of \$100 that the employee would have incurred for transfer to and from an airport and home or hotel. The total of the reimbursement airfare and \$100 should not be more than actual calculated mileage. The County will not pay for parking the vehicle in this instance.

~~Other transportation costs:~~ cab, train, bus fare, ride share or parking require a receipt for reimbursement.

~~Same Day Travel:~~ Employees are eligible for reimbursement of a meal only when the travel extends 4 consecutive hours or more. An evening meal can be included if travel ends after 7 pm. Conference or meeting agendas must be submitted with reimbursement request.

~~Meal Expense:~~ Employees are reimbursed on a per meal basis up to the maximum amounts listed below. Taxes and tips are included in the limits. Employees will not be reimbursed for meals paid for or provided by others. Meals provided as part of a hotel, conference, or fee will be deducted from the reimbursement.

- ~~Breakfast: _____ \$ 15.00~~
- ~~Lunch: _____ \$ 15.00~~
- ~~Dinner: _____ \$ 30.00~~
- ~~All meals for a day: _____ \$ 60.00 (including taxes and tips)~~

~~Tips should not exceed 20%; tips will be reimbursed up to 20%.~~

~~Travel commencing before 6 am will authorize breakfast and travel ending after 7 pm will authorize dinner.~~

Amounts will be reimbursed up to the maximum depending on the

~~required business travel. Employees may request amounts less than the maximum.~~

~~Maximum meal amounts will be evaluated annually and may change based on consumer price index, inflation, and/or general economic condition of the County without Board approval up to 5% per annum.~~

Non-Reimbursable Expenses

The following ~~expenses~~ are examples of non-reimbursable expenses. This list is not intended to be all inclusive.

- ~~Alcoholic Beverages~~
 - ~~Non-meal related tips~~
 - ~~Any additional costs due to extending travel for personal reasons~~
 - ~~Movies or other entertainment—entertainment includes, but is not limited to, shows, amusements, theaters, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event.~~
- Personal items
- Personal use of laundry and dry-cleaning services
- Personal use of Wi-Fi
- Personal phone calls
- Personal portions of a trip combined with business travel
- ~~Early check-in or late check-out fees~~
 - ~~Laundry and dry cleaning~~
 - ~~WiFi for personal use~~
 - ~~Personal phone calls~~
- TSA Precheck
- Parking fines or traffic fines/towing expense
- Repairs, towing, and car wash expenses for personal vehicles
- Valet service/parking
 - ~~Transportation or travel to procure meals or for personal purposes~~
 - ~~Tobacco and personal products~~
 - ~~Change of flight fees or upgrades~~
 - ~~Food costs for departmental staff meetings~~
 - ~~Travel insurance~~
- 3.3 Entertainment, including, but not limited to, movie rentals, shows, theaters, sporting events, or any other place of public or private entertainment or amusement.

5.5 Expenses for Business Purposes: Meals provided to employees or business associates which are held for the convenience of the Department Head or authorized designee are allowable when related to official County business. Meals may be reimbursed up to the Meal Expense allowable amounts in 5.45.3 Meal Expense.

5.6 Sales Tax: Purchases made by Lake County are generally ~~Policy~~ Exceptions

~~Expenses claimed must be supported by original receipts for all individual transactions. An employee that does not have an itemized receipt must submit whatever documentation is available and a Policy Exception Form with their reimbursement request. This form must be signed by the employee and their~~

~~supervisor. The required signatures acknowledge the itemized receipt for the expense was lost, not obtained or not available at the time of purchase.~~

~~Department policies that are stricter supersede this policy.~~

~~Collective bargaining agreements prevail if any policies conflict.~~

~~The County is tax exempt and should not be charged sales tax for supply type items in Illinois from the payment of~~
state, county and local tax. Sales tax exceptions are restaurant food, airline flights and hotel rooms.

3.4 Documentation of Expenses - Related Forms and Policies

~~**Deadlines:** Requests for reimbursements should be submitted within the~~
5.7 Tips: Tips for meals, taxicabs and ride share services are authorized up to a maximum of 20%. However, any tips shall be included in the total cost and subject to the relevant maximum limit.

5.8 Reimbursement and Forms

5.8.1 Standardized Forms: In accordance with Public Act 99-604, Lake County uses a standardized form for submission of travel, meal and lodging expenses. Approval of reimbursement may only occur after receipts and documentation has been submitted to the Finance Department in compliance with this Policy and accounts payable procedures.

5.8.2 After completing travel, an employee or official will request reimbursement on a standardized form (either the Expense and Mileage Reimbursement Form or the Mileage Reimbursement Form). Required documentation includes receipts for the cost of travel, meals or lodging for expenses incurred; name, job title, and department for the individual requesting reimbursement; date(s) of travel; travel purpose; conference agenda/itinerary/brochure (if, applicable); and any other necessary support to validate travel. The form and receipts must be submitted to the Finance Department no later than 30 days of occurrence after the last day of travel. Employees may accumulate non-grant related small dollar amounts and submit on a monthly or quarterly basis.

~~Official reimbursement forms must be properly completed and submitted to the Finance department following completion of travel. Reimbursement forms must be signed by the employee's direct supervisor and the designated A/P signor(s) for the department, if different. The official forms for all Lake County departments/agencies/offices can be found on the Employee Service Portal (ESP); no modified versions should be used.~~

~~The information on the reimbursement form at a minimum shall include:~~

- ~~(1) An estimate of the cost of travel, meals, or lodging if expenses have not been incurred or a receipt of the cost of the travel, meals or lodging if the expenses have already been incurred;~~
- ~~(2) The name of the individual who received or is requesting the travel, meal or lodging expense;~~
- ~~(3) The job title or office of the individual who received or is requesting the travel, meal or lodging expense; and~~

5.8.3 (4) The date or dates and nature of the official business in which the travel, meal, or lodging expense was or will be expended. Policy Exception Form: An employee who does not have an itemized receipt must complete a Policy Exception Form and attach any documentation available. This form must be signed by both the Cardholder and the Department Head or authorized designee. Insufficient documentation is a violation of this Policy. Compliance is the responsibility of the employee or officer who incurred the applicable travel expenses.

5.9 5.9-Documentation

5.9.1 Receipts: Detailed/itemized receipts, other than employee meals, are required to be reimbursed. Receipts must have the vendor’s name, a description of the goods/services provided/received, the date, line item cost and the total expenses, including tips (if applicable). Receipts should A credit card receipt only showing the total cost is not be submitted for meals, unless required by department or grant. Amounts an itemized receipt and will be reimbursed up to the maximum depending on the required business travel. Employees may request amounts less than the maximum not be accepted. An electronic copy or a photograph of a receipt is acceptable, provided it is clear and readable.

Related Forms and Policies: Procurement Card Policy, Lake County Purchase Ordinance, Policy Exception Form, Mileage Reimbursement Report, Expense Reimbursement Report

5.9.2 It is the responsibility of the person seeking reimbursement to provide all the required documentation and as requested by the Finance Department.

6.0 Severability

6.1 If any section or provision of this policy should be held invalid by operation of law, none of the remainder shall be affected.

7.0 Non-Discrimination

7.1 Lake County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy on the basis of race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity housing status, or any other protected category established by law, statute, or ordinance.

Policy History			
Version	Date Adopted	Legistar Item#	Notes