 <b>Lake County Policy</b>	<b>INTERNAL USE ONLY</b>
	<b><i>Employee Reimbursement Policy</i></b>
	<b>Policy Number:</b>
	<b>Version: 2.2    Date: 08/09/2022</b>

## 1.0 Purpose

Lake County employees incur various types of expenses as they conduct County business. This policy is to ensure that employees who incur valid business and travel expenses are reimbursed in a fair and equitable manner, that business expenses are reported, recorded, and reimbursed in a consistent manner throughout the County, and that the County complies with all applicable federal and state rules and regulations.

## 2.0 Scope

Reasonable business and travel expenses, in accordance with the guidelines set forth herein, incurred and paid by the employee while on County business, are reimbursed to the employee through payroll. Following department approval, requests for reimbursements must be submitted to Accounts Payable for audit, validation and costing. 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 Policy

### 3.1 Policy Details

#### ***General Principals***

- 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. 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.
- Departments are encouraged to utilize the Lake County procurement card (P-Card) to cover travel and business expenses for themselves and their staff. An employee using the County P-Card for travel expenses must follow County policy with regards to allowable expenses. Original itemized receipts are required for all expenses.

### 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.

**Procurement Card:** 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 possible. P-Card charges should comply with this policy. Detailed receipts are required, including meals.

Document Name:	INTERNAL USE ONLY
Page 1	



## Lake County Policy

**INTERNAL USE ONLY**

### ***Employee Reimbursement Policy***

**Policy Number:**

**Version: 2.2 Date: 08/09/2022**

#### Travel Expenses

Pursuant to the new Local Government Travel Expense Control Act, 50 ILCS 150/1, *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 be made to use a 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.

**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:** Employees are encouraged to find the lowest lodging rate available including special seminar, conference or government rates. Charges for lodging are 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.

**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.

Document Name:

INTERNAL USE ONLY



## Lake County Policy

**INTERNAL USE ONLY**

### ***Employee Reimbursement Policy***

**Policy Number:**

**Version: 2.2 Date: 08/09/2022**

**Mileage Reimbursement:** County vehicles should be used, if available, when traveling on County business. Fuel for County vehicles is available at the Department 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.

**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. On-airport parking is permitted for short business trips. For extended trips, employees should use economy facilities.

**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).

- 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.
- Employees may use a personal vehicle 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 or parking) require a receipt for reimbursement.

Document Name:

INTERNAL USE ONLY



## Lake County Policy

**INTERNAL USE ONLY**

### ***Employee Reimbursement Policy***

**Policy Number:**

**Version: 2.2 Date: 08/09/2022**

**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: \$ 12.00

Lunch: \$ 25.00

Dinner: \$ 35.00

All meals for a day: \$ 72.00, including taxes, tips, and any related fees.

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, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose of the program or event.
- Early check-in or late check-out fees
- Laundry and dry cleaning
- WiFi for personal use
- Personal phone calls
- Parking fines or traffic fines/towing expense
- 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

Document Name:

**INTERNAL USE ONLY**

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### 3.3 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. 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 30 days of occurrence. 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
- (4) The date or dates and nature of the official business in which the travel, meal, or lodging expense was or will be expended.

**Receipts:** Detailed receipts, other than employee meals, are required to be reimbursed. Receipts must have the vendor's name, a description of the services provided, the date, and the total expenses, including tips (if applicable). Receipts should not be submitted for meals, unless required by department or grant. Amounts will be reimbursed up to the maximum depending on the required business travel. Employees may request amounts less than the maximum.

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

Document Name:	INTERNAL USE ONLY
Page 5	