

Jefferson County Government

Monitoring: Review: Annually	Travel Policy	Policy # 2.1	Issued Date:
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The intent of this policy is to make uniform provision for reimbursement of necessary expenses of County employees or officials of the County who are required to travel within or without the County boundaries in the performance of their duties and in the interest of County affairs.

Policy Administration - The respective department heads are responsible for the administration of the provisions of this policy. Department heads are authorized to approve travel reimbursements for the employees under their supervision except where otherwise stated.

A. General Policy

1. Travel — Jefferson County recognizes that employees and officials are required to travel both within and without the State of Tennessee for the purpose of representing the County at meetings and professional associations, as well as for training to enhance their skills regarding the performance of their various positions within the County Government. It is inherently understood in this policy that an individual traveling on official County business is expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Excess costs, circuitous routes, delays, or luxury accommodations and services unnecessary, unjustified, or solely for the convenience or personal preference of the traveler in the performance of official County business are not acceptable under this standard, and travelers will be held responsible for unauthorized costs and additional expenses incurred for personal preference or convenience.
2. Mileage Allowance —The amount authorized to be paid on a per-mile basis for travel by privately owned vehicle will be reimbursed at the rate established each year by the Internal Revenue Service. Total miles driven and the rate per mile must be identified on the expense reimbursement request. Current and past mileage reimbursement rate can be found on the IRS website at <https://www.irs.gov/tax-professionals/standard-mileage-rates>.

3. Meal Reimbursement Rates — Reimbursement for the cost of meals in connection with County business shall be reimbursed at the per Diem Rate as described by the U.S. General Services Administration. These rates are identified by major city. First and last day of approved travel reimbursement amounts are also identified. Overview, highlights and frequently asked questions may be found on the U.S. General Services Administration website at <https://www.gsa.gov/travel>.
4. Trip Sheet — A form provided for the traveler to fill out upon completion of a specific trip, or trips, within a given time period prescribed by the department head. This form lists all mileage, private or public transportation, lodging, meals, registration, and other travel expenses which are reimbursable. Receipts for lodging, meals, registration, and private or public transportation are to be attached to and made a part of the trip sheet. For taxis, airport shuttles, and buses, receipts may not be available or provided; therefore, attach, if possible. The trip sheet must be approved by the department head. Before being presented to the Finance Office for reimbursement, the trip sheet must bear the approving signature of the appropriate department head and the requesting employee.
5. Transportation Cost of Employee — Payment of mileage allowance or actual cost of public transportation as applicable. If rental vehicles are used for both business and non-business purposes, reimbursement to the county for the nonbusiness portion will apply.

B. Authorized Travel Modes

1. County-owned Vehicle — This method of transportation is to be used whenever a county vehicle is available. The department head may authorize reimbursement to the employee for exact operation expenses, in circumstances where direct credit charges cannot be made to the county and county gas, etc., is not available.
2. Private owned Vehicle — When no county vehicle is available, this mode may be used if specifically authorized by the appropriate department head. Reimbursement for operation expense shall be limited to the mileage allowance.
3. Transportation by Common Carrier — Reimbursement for air, rail, or bus fare is limited to business or coach fare, substantiated by a receipt. Quotes must be obtained from more than one (1) common carrier, if multiple carriers exist, and documentation that the lowest fare available was used must be submitted on the trip sheet.

4. Rental Vehicles — Reimbursement of rental vehicle expenses will not be authorized without prior approval by the Finance Director or County Manager. If approved, the rented vehicle should be secured at the lowest practical cost.

c. Travel Destination

1. Local Travel — County employees, who by the normal nature of their duties, are required to travel regularly within the county and are individually authorized by the appropriate department head, are eligible for reimbursement of transportation expense. Meal reimbursement will be determined based on the length of the travel and per Section A. 3.
2. Lodging — Reimbursement of lodging expenses incurred in counties contiguous to Jefferson County will not be authorized without prior approval by the Finance Director or County Manager. If more than one employee occupies the same hotel room, the total lodging expense should be reported on only one employee's trip sheet. When another person, who is not an employee, occupies the same hotel room with an employee on an authorized trip, the employee must pay the difference between the single and double room rates. To receive reimbursement for lodging expenses, an itemized hotel bill must be attached to the trip sheet.
3. Registration Cost — Registration costs should be paid directly by the County. When an employee personally pays a registration fee, a receipt for payment should be obtained and is preferable to a canceled check for reimbursement purposes. Additional registration costs for recreational and entertainment activities will not be paid by the County. Meal functions are not included in this requirement and are eligible for payment by the County in lieu of the meal reimbursement payment.
4. Out-of-State Travel — Out-of-state travel begins when the employee leaves the State and remains in effect until the employee returns to the State. Out-of-state travel requests by employees and department heads must be approved by the Finance Director or County Manager.
5. Credit Card — Employees and officials authorized to use a County credit card may elect to use them instead of reimbursement; however, meals are still subject to the meal rates listed in Section A. 3. of the Policy. Itemized receipts for Jefferson County Travel Policy expenditures must be submitted with the credit card bill to the Finance Office for the expenditures to be approved.

6. Travel with Others - When two or more employees are traveling to the same destination, maximum use shall be made of special group travel discounts and joint use of the transportation including taxi cabs, County-owned, or privately-owned vehicles. Travel with representatives of other government units is encouraged whenever possible.
7. Commuting — No reimbursement shall be made for use of a personal vehicle in commuting from an individual's home to his/her office.
8. Other Costs - Reasonable parking fees, tolls, taxi charges, and expenses of a similar nature, when appropriate to the travel, are reimbursable upon submission of appropriate documentation of the same. The Finance Director or County Manager shall approve or disapprove all other expense reimbursements not clearly defined in the Policy or those which have been questioned.

D. Extraordinary Travel

Extraordinary travel or cost in instances of travel not covered by this policy, or where the actual necessary costs exceed the maximum reimbursement allowed and the travel is in the best interest of the county, the Finance Director or County Manager may approve reimbursement of actual cost beyond the maximums stated herein. However, the terms of reimbursement must be determined before the travel occurs or before the cost is incurred. The Finance Director or County Manager shall approve or disapprove all other expense reimbursements not clearly defined in the Policy or those which have been questioned.

E. Travel Expenses not addressed by this Policy

Any travel expenses falling outside the realm of this policy must be approved by the Finance Director or County Manager.

F. Travel Procedure

1. A Travel/Expense Form with supporting receipts will be submitted to the Department Head for approval. After approval by the Department Head, the form should be forwarded to the Finance Department.
2. The Finance Department will determine that the Travel/Expense Form and receipts have been properly approved, that they are mathematically correct, and that requested reimbursements agree to submitted receipts, when required, and are within the limits set by the Policy. If an error in the reimbursement request is found,

the requesting party will be informed, and the error will be corrected before payment is made.

3. Trip Cancellation — When an employee cancels an approved trip and the County has paid airfare, registration and other related fees or issued a travel advance, a memo must be sent to the Finance Department explaining the cancellation.
4. The following items are not reimbursable:
 - Any miscellaneous expense not supported by a receipt
 - Meals included in registration
 - Travel to and from workplace
 - Souvenirs from the trip
 - Items purchased to be used as door prizes or raffle items
 - Non-employee expense
 - Alcoholic beverages
 - Movie rental
 - Any traffic fines

This list is not all-inclusive. The Finance Director or County Manager shall approve or disapprove all other expense reimbursements not clearly defined in the Policy or those which have been questioned.