

RESOLUTION NO. 82-12
DELETING CHAPTER 5.5 AND REPLACING CHAPTER 5.6 OF THE MASON
COUNTY PERSONNEL POLICIES FOR TRAVEL EXPENSES

WHEREAS, out of town travel and related business expenses are an integral and necessary component of the operation of local government;

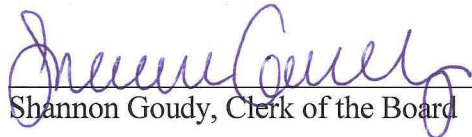
WHEREAS, Mason County's travel policies need to be updated to comply with the rules of the Washington State Auditor's BARS manual, Internal Revenue Service, Washington State Office of Financial Management (OFM) and US General Services Administration (GSA);

NOW, THEREFORE BE IT RESOLVED, by the Mason County Commissioners to delete Chapter 5.5 and replace Chapter 5.6 with the amended Travel Policy (Attachment A) of the Mason County Personnel Policies.

DATED this 27th day of November, 2012.


BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON

ATTEST:


Shannon Goudy, Clerk of the Board


Lynda Ring Erickson, Chair

APPROVED AS TO FORM:


Tim Whitehead, Chief DPA
MIKE DORCY, PROSECUTOR


Tim Sheldon, Commissioner


Terri Jeffreys, Commissioner

c: All Mason County Departments

MASON COUNTY TRAVEL POLICY

Attachment A

Personnel Policy Chapter 5.5

Mason County recognizes that out of town travel and related business expenses can be an integral and necessary component of the operation of local government. This policy is intended to establish equitable standards and to provide consistent and fair treatment to all employees who incur such expenses. It is also intended to establish and maintain effective controls over those expenses.

County officials (department heads and elected officials) and County employees are expected to exercise prudent judgment when incurring travel expenses on behalf of the County doing official County business. The failure of employees to follow this policy, or incur excessive expenses, may be cause for disciplinary action. Non business related expenses and/or expenses not made in accordance with this policy will not be approved or reimbursed.

All travel and associated expenses must be approved in advance by the department head or elected official. Employees will be reimbursed for reasonable and customary expenses actually incurred in connection with doing business on behalf of the County. These may include: meals, lodging, transportation and other necessary expenses while away from the office. These expenses **may not** include: alcoholic beverages; tobacco; tips exceeding 15%; meals, lodging or transportation provided for the employee by an outside entity as part of the employees participation; any expenses for a person(s) traveling with the employee; any expenses incurred that are not in connection with the business of the County

All requests for payment of travel must be submitted to the Auditor's Financial Services department on forms approved and provided by the Auditor. All required documentation must also be submitted on the approved travel document form. Required travel documents include all itemized receipts, conference/seminar agendas, and all proof of costs incurred while doing business on behalf of the County. Travel documents should be presented to the Auditor's Financial Services department in the month the charges occur.

If an employee chooses to travel to a destination in advance of the necessary time for arrival, or remain at the destination following the official closing of the event, there will be no additional per diem, lodging or miscellaneous expenses paid to the employee.

All requests for payment must be signed by the department head or elected official and the employee that is requesting reimbursement. An employee may not request reimbursement on behalf of another employee.

If an employee is compensated by an outside entity for any travel costs while traveling on behalf of Mason County, the employee will deposit those funds with the Mason County Treasurer. The employee will provide the Auditor's Financial Services department with a copy of the Treasurer's deposit receipt and a detail of the expenses covered.

Any member of a board, committee or commission that is not a Mason County employee, but is an appointed member to do business on behalf of Mason County is subject to all travel rules and documentation noted herein.

PER DIEM (meal reimbursement)

All requested meal reimbursement must have a detailed receipt. Meals will be reimbursed, minus any alcohol or a tip exceeding 15%, using the Washington State Office of Financial Management (OFM) per diem rates and, for out of state travel, the U.S. General Services Administration (GSA) per diem rates. The meals will be reimbursed **up to** the allowable rate for the area and meal on those rate maps. Per diem will be reduced for any meals provided through conference registration, seminars or similar events. Reimbursement will not be made if the employee chooses not to eat the meal provided and eats elsewhere.

Single Day Per Diem (meal reimbursement):

Single day per diem occurs when no overnight stay is required. Single day meal reimbursements are considered to be taxable wages according to the IRS and will be included as gross taxable income of the employee. An employee must use the single day per diem form and include it with their payroll timesheet information. The department supervisor will forward the per diem form to the Auditor's Financial Services department. The meal will be added to their taxable gross wages and taxed accordingly.

Per Diem (meal reimbursement) while in overnight travel status:

If an overnight stay is required, per diem will be based on either OFM (in state) or GSA (out of state) rates for each day the employee is in full travel status. The per diem rate will be based on the location the employee is in for that meal. On days of departure and return an employee will apply the Three Hour Rule (see rule below).

Three Hour Rule for per diem (meal reimbursement):

If an employee is in travel status for three hours beyond their regular work schedule for a single day, they may receive meal reimbursement. The three hours may consist of hours occurring before, after or a combination of both before and after the employee's regular work schedule for the day. The employee may not stop for a meal just to meet the three hour rule.

Special Circumstances:

During emergency situations such as, but not limited to, initial crime scene investigations, major crimes, emergency weather situation, natural disasters, etc, when employees are working extended hours and stopping for a meal break could worsen the emergency or increase costs to the County, departments may provide an on-scene meal of nominal cost. A detailed receipt, including names of all employees/volunteers involved, must be provided. All receipts and pertinent information involving the emergency situation must be included on the claim for payment voucher submitted to the Auditor's Financial Services department. An employee may not claim a per diem meal reimbursement if their County department is also submitting a claim for payment voucher for the same incident.

LODGING

All lodging is to be reserved using a government, or most economical, rate whenever possible. County credit cards may be used to secure lodging for a County employee. Reimbursement for lodging is allowed when the temporary duty station is located more

than fifty (50) miles, using the most direct route, of the closer of either the traveler's official residence or official work station.

Reimbursement will be made for the actual lodging expense and any applicable taxes. If there are additional charges for a person(s) traveling with the employee, who is not traveling on behalf of County business, the employee is responsible for all charges for that additional person(s) and it will not be reimbursed. An itemized statement is required for all charges.

If an employee shares an accommodation with another employee or an employee of another entity who is attending the same event, an equal share of the double room rate will be paid on behalf of the Mason County employee. Each employee must submit an original invoice showing the lodging charge for their portion of the room rate.

Not eligible for reimbursement on a lodging receipt are, but not limited to: laundry services; valet service; entertainment expenses; athletic room (gym) charges, internet charges (unless required by their supervisor).

TRANSPORTATION

Any employee driving a vehicle (either County car or personal vehicle) must have and must be able to provide proof of valid car insurance.

Employees are encouraged to reserve and use a pool car from ER&R as much as possible. All county vehicles shall be used in accordance with Mason County ER&R use policy.

If a personal vehicle is used, the mileage will be based on the current IRS standard POV rate. Mileage will be prohibited for normal travel between the usual place of business and employee's main place of residence. When traveling on behalf of the County, mileage will be paid from either the official work station or the employee's main residence, whichever is the closer and most direct route of the two, to the travel destination.

Mileage shall not exceed what the sum of a round trip coach airfare from a common carrier, any needed local ground transportation and other related costs for that destination.

Airfare (coach rate), car rentals, trains, ferry, tolls, shuttle/taxi, etc will be reimbursed with a receipt and paid at actual costs. Personal travel insurance will not be reimbursed. Tickets purchased with an employee's individual frequent flyer miles will not be reimbursed.

References: IRS, OFM SAAM rules, SAO BARS manual, County resolutions: #37-07 & #150-07