

## **Employee Travel**

### **General**

An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out District business only with the prior approval of the employee's immediate supervisor. Reimbursement for authorized travel shall be in accordance with legal requirements. Accounting records shall accurately reflect that no federal funds were used to reimburse travel expenses beyond those authorized for state employees and that these expenses comply with state and local guidelines. For any authorized expense incurred, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses and in accordance with administrative procedures. (School Board Policy DEE Local)

### **Advances**

The District does not provide travel advances for employees. School Board members may be provided a travel advance.

### **Employee Travel Guidelines**

All travel expenses shall comply with federal, state and local guidelines. The District shall apply the same travel guidelines and rates for all travel expenses regardless of funding sources, except for the following:

- Excess lodging above the GSA schedule, as applicable only with local funds (Fund 199)

### **Federal guidelines (IRS):**

- All travel expenses shall be paid under an Accountable Plan: 1) travel must have a business connection; 2) the traveler shall account for all expenses; 3) excess advances, if any, shall be reimbursed to the district; and 4) meal expenses shall be in conjunction with overnight travel only.
- The meal expenses for the day of departure and return shall be adjusted based on the time of departure and return as noted in the District travel guidelines.
- Travel advances will not be provided to a traveler more than 30 days prior to the travel event. The District does not provide travel advances for employees. School Board members may be provided a travel advance if requested.
- Advances in excess of actual expenditures need to be reimbursed to the district within 60 days or the excess expense will be deducted from the employee's paycheck.
- If any travel expenses fail to meet the accountable plan guidelines, the payment to (or on behalf of) the traveler shall be taxed through the normal payroll cycle.

### **Federal Guidelines (EDGAR):**

- All travel expenses paid with federal grant funds (typically funds 2XX) shall meet the new EDGAR requirements (200.474) such as: 1) all travel costs must be reasonable and necessary; 2) all travel costs must be consistent with the

district's travel policy; 3) all travel costs must be directly related to the grant award; and 4) all travel costs must meet the obligation of expenses rules.

- In addition, all federally-funded travel expenses must meet the TEA's Current Travel & Mileage Reimbursement Rates (as published in the most recent TEA Correspondence).

#### **State Guidelines (TEA):**

- All mileage, lodging, and meal reimbursement rates published by the Texas Comptroller of Public Accounts apply to all grants (federal and state, typically funds 2XX, 3XX and 4XX) funded by TEA for individuals on travel status. Refer to GSA rates for the current fiscal year at:  
<https://fm.xcpa.state.tx.us/fm/travel/travelrates.php>
- All travel expenses paid with federal and state grant funds shall meet the allowable travel expenses as specified in the TexTravel Guidelines, subject to limits imposed by District travel guidelines.

#### **Local District Guidelines:**

The local District guidelines shall apply to all travel expenses regardless of funding source for in-state and out-of-state travel. All anticipated travel costs shall be submitted on an Out-of-District Travel Request and Reconciliation Form (TR-1).

**This form is available online on the Business & Financial Services page under "Business & Financial Services Forms".** This form must be approved by the immediate supervisor prior to any commitment of district funds. Out of State travel will also need the approval of the Superintendent. All anticipated travel costs shall be encumbered with the exception of employee reimbursements to the appropriate budget account code(s) before any travel-related costs are incurred by the district or traveler. A copy of the approved TR-1 is required to be presented to the Business Services Department before they can assist in making any travel arrangements.

#### **Employee Reimbursements**

The mileage and lodging reimbursement rates published by the comptroller apply to all travel reimbursement rates.

- **Meals:** The maximum daily meal reimbursement rate is \$46. This is the same rate for both in-state and out-of-state.
- **Lodging:** The link below should be used to determine the appropriate maximum lodging rates for in-state and out-of-state travel for by location by month:
  - <https://www.gsa.gov/portal/content/104877>
  - These rates can change annually and are valid from October 1 – September 30 of each year.
  - If the city is not listed, but the county is listed, use the rate of the county.
  - For areas not listed (city or county), the standard rate is \$96 regardless if in-state or out-of-state.
- **Mileage:** The link below should be used to determine the appropriate rate for mileage reimbursement:

[http://tea.texas.gov/About\\_TEA/News\\_and\\_Multimedia/Correspondence/TAA\\_Letters/Travel\\_and\\_Mileage\\_Reimbursement/](http://tea.texas.gov/About_TEA/News_and_Multimedia/Correspondence/TAA_Letters/Travel_and_Mileage_Reimbursement/)

- General fund accounts shall be used to pay meal and lodging costs in excess of the Domestic Maximum Per Diem Rates.
- Waco ISD does not pay for any meals for day trips. A day trip is defined as a trip that does not require an overnight stay.

### **District Allowable Travel Expenses:**

#### **Staff Meals:**

- Waco ISD does not pay for any meals for day trips. A day trip is defined as a trip that does not require an overnight stay. The exception for this is for staff accompanying students who are traveling on a day trip, which is covered under a different set of procedures (student travel).
- The maximum daily meal reimbursement rate is \$46. This is the same rate for both in-state and out-of-state.
- Tips are the responsibility of the traveler and are not reimbursable expenses. Sales tax on personal purchases (such as meals while traveling) are not tax exempt as they are not district purchases and may be reimbursed to the employee.
- Full Daily Amounts – If the dates of travel are all full days and no meals are provided by the event, the full \$46 per day is to be provided to the employee. The total number of meals reimbursed will be based on whether meals are provided by the event and the time of departure and/or return. The employee has the full daily amount provided to them to use as they choose amongst their meals
- Adjusted Meal Per Diems:
  - If meals (except snacks and receptions) are provided as part of the event, or if breakfast is offered at the traveler's hotel, reductions will be made to the daily \$46 rate as follows:
    - If breakfast is provided, deduct \$8 from the daily rate
    - If lunch is provided, deduct \$12 from the daily rate
    - If dinner is provided, deduct \$26 from the daily rate
- The meal per diem must be adjusted on the 1st and last day of travel based on the time of departure and/or return. If the traveler will be away from home during a meal time, the meal per diem should be included in the adjusted meal per diem calculation. A reasonable time period will be allowed from the ending time of the class/conference until arrival back to Waco. Meals will not be reimbursable if they fall outside of a reasonable time frame. For example, for a conference that ends at 2:00 pm in Austin, breakfast and lunch reimbursement would be approved, but a dinner reimbursement would be denied.

#### **Day of Departure:**

Leave between 12:01 a.m. and 7:00 a.m. = \$46

Leave between 7:01 a.m. and 12:00 p.m. = \$38  
Leave between 12:01 p.m. and 6:00 p.m. = \$26  
Leave after 6:00 p.m. = \$0

**Time of Return:**

Return prior to 7:00 a.m. = \$0  
Return between 7:01 a.m. and 12:00 p.m. = \$8  
Return between 12:01 p.m. and 6:00 p.m. = \$20  
Return after 6:00 p.m. = \$46

- Groceries purchased that cannot be consumed in one sitting (12 pack of soda, bunch of bananas, package of cookies) will not be considered a meal for the sake of reimbursement. Those are personal snacks. The exception to this would be for long term travel (over two weeks). The meal rates for long term travel can be negotiated at the district's discretion and can allow for grocery purchases.
- Snacks and drinks purchased between meals are not reimbursable. For example, a separate late night dessert that was not part of your dinner is not reimbursable, neither would a beverage purchased between breakfast and lunch.
- Receipts must be itemized (credit card signature slips are not valid receipts) and the copies must be legible. Meals cannot be reimbursed if the receipt is illegible. If dining in a group, please ask for separate receipts. This includes when you are dining with non-district travelers such as family or friends.

**Lodging**

- Lodging costs shall be allowable for travel events that require an overnight stay away from the traveler's home. No lodging shall be allowable in the traveler's home city at a commercial lodging establishment.
- Lodging reservations must be made through the Business Services Department after a copy of an approved TR-1 form is received. All efforts will be made to make arrangements in the hotel of the employee's choosing if the rates fall within district guidelines and are practical and reasonable.
- The link below should be used to determine the appropriate maximum lodging rates for in-state and out-of-state travel by location by month for travel with use of federal funds: <https://www.gsa.gov/portal/content/104877>. These rates can change annually and are valid from October 1 – September 30 of each year. If the city is not listed, but the county is listed, use the rate of the county. For areas not listed (city or county), the rates are:
  - Lodging In-State: up to \$93
  - Lodging Out-of-State: up to \$93
- The maximum nights of lodging shall be based on the start and end times of the travel event and the distance of the travel location. Lodging costs that exceed the required minimum shall not be deemed necessary or allowable travel costs. For example, if an event in Austin has a 10 am or later start, lodging costs would

not be reasonable, necessary or allowable travel costs for the night before the event.

- Travel Services for the District have been centralized in the Business Services Department to assist the traveler in planning and making travel arrangements in accordance with State and Federal Travel Laws. The travel clerk will process all types of travel that require airfare, hotel, or rental car arrangements. If a traveler (or campus secretary on behalf of the traveler) makes the hotel reservation without the assistance of the travel clerk they are responsible for ensuring that the rate is within the State and Federal Guideline amounts and that the district is not charged for the State of Texas hotel occupancy tax. They will be liable for any unallowable charges. They are also required to secure the reservation with their personal credit card or their district travel card, as appropriate.
- Travel advances will no longer be issued. Employees may request a travel card for certain expenses after approval is obtained to travel by submitting a copy of the Out-of-District Travel Request and Reconciliation Form to the travel clerk along with a signed copy of the consent form that documents the Cardholder's agreement to abide by Waco ISD policies and procedures. These forms are available on-line on the Business & Financial Services page under "Business & Financial Services Forms". Upon receipt of these documents, a line of credit will be placed on the card to pay for lodging and registration fees. Employees are required to submit receipts for all charges made on the card. If receipts are not provided, the employee will be required to refund the District for the expenses. In lieu of a travel card, employees may obtain checks for lodging and registration fees and apply for a meal reimbursement upon return of their trip.
- The federal per diem rates for lodging shall be used to determine the maximum amount that may be charged to a state or federal grant. The maximum lodging rate, for state and federal grants, shall be for the city of travel and the month of travel based on the GSA website. A copy of the lodging rates for the date(s) of travel shall be attached to the Out-of-District Travel Request and Reconciliation Form for audit purposes.
- Once a traveler has been assigned a room, the traveler cannot switch rooms with other travelers without permission from the funding department. This is especially important for trips funded through federal sources.
- Hotel and travel websites such as Hotels.Com, Expedia, Travelocity, etc. shall not be used to make hotel reservations if the website requires pre-payment of the hotel stay.
- Lodging costs shall be paid with a district-issued check (mailed in advance or brought at the time of arrival), a district credit card from the Business Services Department (paid in advance) or a travel card issued to the traveler to use on site at the time of arrival and/or departure based on the hotel's charging policy.
- The traveler may, at his/her request, stay with a family member or friend instead of at a hotel. If the traveler selects this option, the traveler shall not receive any payment in lieu of lodging costs.
- The traveler may, at his/her request, choose to return to their home city each day of a multiple-day travel event if the distance from their home city to the event

city is less than 100 miles each way. The traveler may receive mileage reimbursement for each trip in lieu of the lodging costs. If the event city is more than 100 miles away, the travel reimbursement is limited to reimbursement at the approved mileage rate for 100 miles maximum. Meals will not be reimbursed as no overnight stay has taken place.

- The traveler shall present a Hotel Occupancy Tax Exemption Certificate to a Texas hotel. If the traveler fails to present the certificate, the traveler shall reimburse the district for the unallowable tax expense. The Hotel Occupancy Tax Exemption Certificate can be found on the district's website on the Business & Financial Services page under "Business & Financial Services Forms" and the State Comptroller's Website. The hotel occupancy tax exemption does not apply to out-of-state travel. We are not exempt from other states' hotel occupancy taxes.
- When at least two (2) travelers (district employees) are traveling to the same event, they may share the lodging and each receive the maximum lodging rate on the GSA schedule. Each traveler shall submit an "Out-of-District Travel Request and Reconciliation Form" (TR-1) for their portion of the lodging costs. District employees are required to share a room when reasonable and practical. However, supervisors do not share with their subordinates.
- If you would like to have your own room, we have put procedures in place to allow this. They are as follows:
  - a. Complete and submit an Out-of-District Travel Request and Reconciliation Form (TR-1) and receive approval.
  - b. Reservations will be made by the employee at the hotel of their choice.
  - c. Employees will present the Hotel Occupancy Tax Exemption Certificate found on the district's website on the Business & Financial Services page under "Business & Financial Services Forms".
  - d. Employees will be reimbursed for the following after the conference/event once an itemized/final receipt has been submitted with the finalized Out-of-District Travel Request and Reconciliation Form (TR-1). This form and corresponding receipts must be submitted within 30 business days of the conference. The lesser of: 1) Half of the daily lodging per diem defined by the US General Services Administration (GSA) for a single occupancy rate <http://www.gsa.gov/portal/category/21287> or 2) Half the cost of the lodging accommodations minus all local, state, and federal taxes and any additional hotel fees. For example, Hotel X is contracted at a daily rate of \$139.00. You would receive reimbursement in the amount of \$69.50 per night for your stay. The initial costs incurred would be the responsibility of the employee.
- If an employee is sharing a room with an employee from another school district, the WISD will not pay more than ½ of the GSA room rate or ½ of the conference rate. Rate caps still apply.

- Lodging costs such as movies, gym facility, spa or other non-essential costs are not allowable for reimbursement or payment with any district funds.
- Lodging tips may be paid at the traveler's discretion, but will not be allowable travel costs for reimbursement or payment with any district funds.
- A detailed lodging receipt must be submitted by the traveler with the Out-of-District Travel Request and Reconciliation Form within 30 days after the travel event.

### **Transportation – Flights**

- Airline reservations must be made through the Business Services Department. All efforts will be made to make arrangements with the airport of the employee's choosing if practical and reasonable.
- The actual cost of commercial air transportation (lowest coach fare) to accommodate the required travel dates of the travel event shall be set as the maximum allowable cost.
- Travelers should travel to their destination location by the most economical means, i.e. either flight or mileage; however, travelers may opt to travel to their event destination via district/personal vehicle in lieu of flying to the event for medical or personal comfort reasons. If the traveler opts to travel to an out-of-state destination, the costs/reimbursement for transportation shall be limited to the lesser of the mileage or estimated flight cost as determined by the Business Services Department.
- All flights shall be purchased by the Business Services Department for the most economical route and schedule to meet the travel plans. This will take into consideration airfare amount, booking fee (if any), baggage fee, travel expenses to fly out of DFW rather than Waco, etc.
- For all flights, luggage charges, if any, shall be limited to one (1) checked-in bag, up to 50 pounds. Any other fees for baggage shall be at the employee's expense.
- A rental car at the event location shall be allowable if it is the most economical method to access the event location.
- All flight costs associated with deviations from the required travel plans, such as pre or post personal days shall be paid by the traveler. For example, if the required travel dates are Sunday through Wednesday, but the traveler opts to depart on Friday to spend personal days at the travel destination, the additional cost, if any, to fly on Friday shall be paid by the traveler. All additional hotel days, meals, etc. will be at the employee's expense.

### **Transportation – Rental Car**

- Rental car costs shall be allowable for travel events that require travel away from the traveler's home via a flight if use of the rental car is the most economical mode of transportation.

- Rental car costs shall not be allowable if the traveler can reach the travel destination via taxi or shuttle at a lower cost.
- Rental car costs shall include all applicable taxes and mandatory charges. Costs may also include a charge for a collision damage waiver or a loss damage waiver if not already included in the contracted rate for the rental. [Note: The district auto insurance policy includes liability coverage for hired autos such as rental cars up to the policy limits.]
- Charges for liability insurance supplement, personal accident insurance, safe trip insurance or personal effects insurance are not allowable costs.
- A fuel card may be issued to the traveler for fuel expense related to the rental car as reflected on the Out-of-District Travel Request and Reconciliation Form.
- Rental car costs (in Texas) encumbered by use of a purchase order. Rental car costs outside of Texas will be procured through a district procurement card through the Business Services Department.
- Travelers shall be required to submit fuel receipts, if any, for travel in a rental car.
- Rental car costs associated with deviations from the required travel plans, such as pre or post personal days shall be paid by the traveler. For example, if the required travel dates are Sunday through Wednesday, but the traveler opts to depart on Friday to spend personal days at the travel destination, the additional cost, if any, for the additional days (Friday & Saturday) shall be paid by the traveler.
- Charges for additional drivers may only be reimbursed if incurred for a business reason such as both drivers are district employees on travel status.
- Detailed rental car and fuel receipts must be submitted by the traveler with the Out-of-District Travel Request and Reconciliation Form within 10 days after the travel event.

### **Transportation – Parking Charges**

- Parking charges shall be allowable for all travel events in-state and out-of-state, if the traveler is traveling in a rental car, or personal car while on travel status. Valet parking will only be redeemed up to the cost if the traveler would have used self-park. Valet is redeemable in full if the hotel does not have self-park facilities.
- Parking at the airport at the traveler's home location shall be allowable, as appropriate, for all required travel dates. Additional parking days, at the traveler's option due to pre or post travel days shall not be allowable costs with district funds. Employees will not be reimbursed for parking at airports if they park in the hourly/short term parking lots in lieu of the more appropriate long term parking lots.
- Parking receipts must be submitted by the traveler with the Out-of-District Travel Request and Reconciliation Form within 30 days after the travel event.
- Sales tax on parking garage fees are reimbursable.
- Parking charges are reimbursable only to the person driving the vehicle and seeking mileage reimbursement.

### **Transportation – Toll Charges**

- Toll charges shall be allowable if the traveler is traveling in a personal car while on travel status if pre-approved on their TR-1.
- Due to toll booths being unmanned and billed later by mail, toll travel in rental cars is prohibited.
- Toll receipts, as appropriate, must be submitted by the traveler with the Out-of-District Travel Request and Reconciliation Form within 30 days after the travel event.

### **Transportation – Taxi, Shuttle, etc.**

- Taxi and shuttle costs shall be allowable for all in-state and out-of-state travel events, as applicable, if the traveler is on travel status. Receipts are required for reimbursement.
- Taxi and shuttle tips may be paid at the traveler's discretion, but will not be allowable travel costs for reimbursement or payment with any district funds.

### **Out-of-District Transportation – Mileage**

- Mileage reimbursements shall be allowable for travel events that require travel away from Waco.
- Travelers who drive their personal vehicle shall be reimbursed at the current mileage rate established by the Texas Comptroller and/or TEA. The link below should be used to determine the appropriate rate for mileage reimbursement: [http://tea.texas.gov/About\\_TEA/News\\_and\\_Multimedia/Correspondence/TAA\\_Letters/Travel\\_and\\_Mileage\\_Reimbursement/](http://tea.texas.gov/About_TEA/News_and_Multimedia/Correspondence/TAA_Letters/Travel_and_Mileage_Reimbursement/)
- The current rate effective through August 31, 2017 is 53.5 cents per mile.
- Travelers shall be required to submit fuel receipts, if any, for travel in a rental vehicle. Travelers shall not be required to submit any fuel receipts for travel in a personal vehicle.
- The District has chosen the Google Maps mapping system to document mileage reimbursements. A Google Maps (shortest route) printout with the mileage from Waco to the destination city (City to City, not Address to Address) shall be printed and attached to the Out-of-District Travel Request and Reconciliation Form. Please refer to the district chart that has been created for travel to the most common destinations in Texas.
- Mileage costs related to personal destinations before, during or after the travel event shall not be allowable costs. In addition, mileage costs due to the traveler's error in reaching the destination, such as getting lost shall not be allowable costs.
- When four or fewer employees travel on the same itinerary, only one may be reimbursed for mileage. When more than four employees travel on the same itinerary, only one out of every four may be reimbursed for mileage. The district shall allow for an equal distribution of the mileage allotment among the travelers if they all opt to drive separately to the event. However, if an employee decides to take their own vehicle and not carpool with the group, they will not receive mileage or parking reimbursement.

### **Registration Fees**

- Registration fees for a conference, workshop, or other training event as supported by a registration form are allowable costs. Fee-based optional events such as a speaker or awards luncheon shall be approved on a case-by-case basis if the event fee is reasonable and the traveler would derive a work-related benefit from attending the event. See the Administrative Guideline entitled “Allowable Food and Beverage Expenditures for Employees” for additional information.
- The authorized travel expenses shall be supported by the registration form and Schedule of Events. The documentation shall include the start and end dates of the event, event location and registration fee.
- A copy of the registration form and Schedule of Events shall be submitted with the Out-of-District Travel Request and Reconciliation Form

### **District Non-Allowable Travel Expenses**

- Alcoholic drinks or beverages
- Entertainment expenses, such as in-room movies, fee-based hotel amenities such as gyms, spas, etc.
- Expenses for spouses or other non-district employees
- Expenses due to the traveler’s failure to cancel a registration or travel arrangements (except for extenuating circumstances)
- Hotel Internet charges (unless expense is work-related and pre-approved on travel authorization)
- Non-substantiated or fraudulent travel reimbursement requests shall be non-allowable travel expenses. Travelers who submit fraudulent travel reimbursement requests shall be subject to disciplinary action, up to and including termination of employment.

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