

TRAVEL
Revised November 2016

SECTION: 34

A. **POLICY**

It is Tooele City's policy to pay for and/or reimburse reasonable expenditures incurred by employees on authorized travel consistent with this Section and applicable government regulations.

B. **APPROVAL**

1. **Same Day Travel.** Approval for daily travel expenses incurred during the course of work requirements is approved by the department head.
2. **Overnight In-state Travel.** Prior to incurring any expense, an "Overnight In-State Trip Authorization" shall be approved by the employee's supervisor and the Mayor.
3. **Out-of-State Travel.** Prior to incurring any expense, an "Advance Request for Out-of State Travel" shall be approved by the employee's supervisor and the Mayor.

C. **VEHICLES**

1. **City Vehicles.** Whenever possible, employees should use City vehicles and travel together when traveling on City business. The City recognizes that circumstances may arise where it is not in the best interest of Tooele City for employees to travel together or that limited vehicle space is available. If vehicles are unavailable or group travel is impractical, the department head may authorize an alternate agreement.
2. **Personal Vehicle Use Required.** When a City vehicle is not available and the employee is required to use his/her personal vehicle for City business, the employee may be reimbursed for mileage at a rate established by the finance department. This rate may vary from year to year.
3. **Personal Vehicle Use by Choice.** If an employee does not want to travel with a group or in a City vehicle (i.e. their family wants to go on vacation after or they prefer not to ride with a specific co-worker), the department head may consider such request and give consideration to the totality of the circumstances including costs. If approved, the employee may be reimbursed for mileage at 50% of the established mileage reimbursement rate (i.e. if the established mileage rate is 55 cents per mile. The employee may be reimbursed at 27.5 cents per mile).
4. **Preference to Travel by Vehicle Rather Than by Public Transportation.** If an employee by his/her own choice, declines to use available and reasonable public transportation, reimbursement (including any meals and lodging that may be incurred) may not exceed the cost of the public transportation (i.e. tourist class airfare, mileage reimbursement to and from the airport, hotels, meals, plus other travel expenses that may be incurred.)

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D. MEALS WHILE TRAVELING / AWAY FROM THE WORKPLACE

1. **Day Meals / Same Day Travel.** Same day travel is defined as travel away from the City's business premises and that begins and ends at a home base/work and occurs in one calendar day (i.e. begins on Monday and ends on Monday). The IRS has specific rules regarding meals provided to employees who do not incur an overnight stay. City policy is as follows:
 - a. Meals incurred when employees are **required to work during their normal meal period** to attend conventions or training are allowed tax free and are generally included with the training registration fee or billed to Tooele City. An example would be a key note speaker gives a presentation during the lunch hour of the conference or a police cadet eats in the POST cafeteria during training. The amount should follow the per diem listed below for the respective meal.
 - b. Meals incurred when employees are required to work during their normal meal period to conduct official City business may be reimbursed tax free. These business meals are infrequent and occur when it is more prudent to conduct business matters in this manner, than not. The amount should follow the per diem listed below for the respective meal. Example, meeting with a consultant in Salt Lake City vs. meeting with a supervisor to discuss a work matter.
 - c. Incidental meals provided due to safety reasons such as requiring snow plow drivers to take a paid rest break, when a meal is provided as part of a public recognition or commendation, or for incidental expression of appreciation are allowed tax free. The amount should follow the per diem listed below for the respective meal.
 - d. In rare circumstances, other meals for same day travel may be reimbursed to the employee but must be done so through payroll as a taxable fringe benefit. The reimbursement request is to be forwarded to payroll with receipts.

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2. **Per Diem for Overnight Travel.** Employees are provided with a tax free meal per diem while on approved overnight travel. The meal per diem covers meals, tips, and drinks and is reduced appropriately when meals are included with the training/seminar or as part of the hotel package (i.e. reduce allowance when a hot breakfast is provided at the hotel, but exclude continental breakfasts). Per diems are:

	Breakfast	Lunch	Dinner	Daily Total
Overnight In-State Travel	\$7.00	\$10.00	\$18.00	\$35.00
Overnight Out-of-State Travel	\$9.00	\$12.00	\$20.00	\$41.00

Tooele City recognizes that some out-of-state training locations are more costly and meal expenses may exceed the cumulative total of the allotted meal per diem. In such cases, the employee may submit receipts to be considered for reimbursement, but tax-free reimbursement may not exceed the IRS established per diem for the respective geographic location.

E. **OTHER REIMBURSABLE EXPENSES**

The following expenses are eligible for reimbursement by submitting a Tooele City Expense Report with any required receipts or supporting documentation.

	Receipt Required	Taxable to Employee
Conference registration fees	Yes	No
Commercial airline fare, limited to tourist or economy fare. First class fare is reimbursable when tourist or economy fare is not available between specified points.	Yes	No
Railway, bus, or boat fare, limited to coach fare plus necessary lower berth or roomette. First class fare is reimbursable when coach is not available.	Yes	No
Mileage reimbursement for use of personal vehicle at the rate set by the finance department and approved by the Mayor but not to exceed the mileage allowance established by the IRS.	No	No

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Reimbursement for reasonable gas expenses for personal cars in lieu of a mileage reimbursement.	Yes	No
Lodging, limited to actual costs.	Yes	Any amount that exceeds the IRS allowance for the respective location is taxable.
Road charges, parking fees, storage charges, emergency repairs, and similar items for City-owned vehicles	Yes, if available	No
Charges for car rental or similar services but only upon advance approval by the Mayor	Yes	No
Reasonable taxi, shuttle, and similar transportation charges	Yes	No

F. NON-SPECIFIED EXPENSES

Reimbursement for expenses not specified in this Section require the Mayor's approval and receipts.

G. SPECIAL RULES FOR ROOM SHARING

For risk management purposes, Tooele City prefers that employees not share rooms. However, there may be circumstances when housing accommodations are paid by grants or other agencies and room sharing may be a condition of such funding. A supervisor may not share a hotel room with an employee nor may male/female employees share a room unless both are married or cohabitate with one another. Suite arrangements, when more cost effective, are considered on a case-by-case basis with risk management and privacy concerns being a priority.

H. TRAVEL ADVANCE

Employees may receive a travel advance up to the anticipated travel expenses. Unused funds, an itemized account of all expenses, and any required receipts must be returned to the City within one week of travel completion.

I. TRAVEL TIME

For purposes of this Section, employees are paid for all travel time unless it is overnight in which case employees are paid for all hours while engaged in actual travel and actual City business. Once the employee has arrived at the destination, hours worked include those while the employee is performing City business and does not include personal time (i.e. evenings, meal periods, or optional conference activities not directly related to the conference subject matter.) Time zone changes must be taken into consideration when determining actual hours worked.

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J. TELEPHONE CALLS

The City will pay for one reasonable length telephone call (not to exceed 10 minutes) to call home for each night out of town. Calls should be made on City cellular phones or charged to the room and reimbursed with the room charges. Costs for additional personal calls or exceeding the allowed time limit are the employee's responsibility.

K. ALTERNATIVE TRAVEL ARRANGEMENTS YIELDING COST SAVINGS

The City recognizes that circumstances may arise where management may approve alternative travel arrangements or reimbursements provided that doing so results in an overall cost savings and does not exceed IRS allowed non-taxable travel limits. For example:

1. An employee agrees to take a personal RV trailer to stay in while at training as it will cost less than staying in a hotel. The manager agrees to reimburse the employee for actual gas expenses incurred in lieu of mileage because pulling the RV costs more than the standard mileage rate.
2. An employee stays with a friend or relative while at the training in lieu of a hotel.
3. An employee who has a fear of flying asks to be allowed to drive. The manager agrees, provided that all expenses do not exceed what would have been incurred if the employee flew.