

New Milford Public Schools Mileage and Travel Reimbursement Procedures

The following Procedures must be followed to receive reimbursement for mileage and/or travel expenses.

Mileage and Travel Expenses

The New Milford Public Schools will reimburse travel expenses for bona fide school business under an accountable plan as defined by the IRS. An accountable plan requires that deductible expenses are incurred while performing services as an employee and employees must account for and document these expenses within a reasonable period. A reasonable period, as defined by the IRS, is 60 days from when the expense is incurred. Any expenses not accounted for within 60 days may or may not be considered for reimbursement. Those that are considered *must be* reported as wages and are subject to all applicable taxes. To properly substantiate travel expenses, the following guidelines must be followed:

- The IRS requires original receipts with, at a minimum, the following information: name and address of the payee, the date of expenditure, the dollar amount, and a description and purpose of the purchase. Examples are attending PPT meeting, attend central office staff meeting, attend workshop regarding etc.
- The mileage rate used for reimbursement will be set by the IRS and is subject to change if required. Updates of the current reimbursement rate will be sent to all staff when it changes.
- Only travel beyond the drive to and from work each day is reimbursed. Each employee has a **primary location (home base)** to which he or she reports each day. Some employees travel to a variety of places within a given month. In those situations, a primary location will be determined by the employee's supervisor. Travel from that point to other locations required as part of one's job is eligible for travel reimbursement.
- When traveling to a location other than your primary location, the distance to and from your primary location should be subtracted from the total distance traveled to determine the number of miles eligible for reimbursement.
- If night time activities are requiring you to stay late as part of your normal job duties, then no mileage will be reimbursed.
- An **original receipt (not photocopy)** should be obtained for all travel related expenditures where possible.
- The following items are not considered valid original receipts according to the IRS: Checkbook carbon copies of checks, cancelled checks, personal credit card monthly statements or credit card receipts.
- Receipts for meals *must be the original restaurant receipt* which lists the items purchased, date, and total dollar amount. *A credit card receipt with the restaurant's name is not sufficient and you will not be reimbursed from that document.*
- If an overnight stay is required, then hotel bills must be itemized.
- Under no circumstances will alcohol be reimbursed.
- Incidental Expenses are fees and tips given to porters, bellhops, and hotel maids, etc. These out of pocket expenses will be reimbursed without receipts. If using the per diem method for meals, tips are already included.
- Employees are encouraged to travel by the most cost effective but reasonable means available.
- All expenses must be itemized on a New Milford Public Schools Mileage Request for Reimbursement Form with receipts attached. This form is available on-line.
- As an alternative to submitting receipts for meals and tips, you may use a per diem rate. Per Diem rates for meals are as follows: \$10 per day for breakfast, \$15 for lunch, and \$25 for dinner. This includes tips. No receipts are necessary when using this method. If traveling for more than one day, you may use either the receipt method or per diem method but you cannot combine them.
- If a conference you are attending provides meals, such as breakfast and/or lunch, you will not be reimbursed for these meals again, even if using a per diem rate.

- You will not be reimbursed for breakfast the first day of travel unless you must leave your house prior to 6:30 am. On the last day of travel, you will not be reimbursed for dinner unless you are returning to your home after 8:30 p.m. If using the per diem rates, these will be prorated.
- No reimbursement for mileage will be paid prior to the actual date of travel.
- Meals are not reimbursable unless you are away from home overnight.

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