

GUIDELINES FOR PAYMENT AND/OR REIMBURSEMENT OF TRAVEL EXPENSES FOR PINELLAS COUNTY OFFICERS AND EMPLOYEES

1. PURPOSE AND POLICY.

The purpose of these guidelines is to foster equity, uniformity and efficiency in the payment and/or reimbursement of authorized travel expenses for officers and employees within Pinellas County government. All travel on behalf of Pinellas County is to serve a direct and lawful public purpose, must receive appropriate approvals, and shall be by the most economical means taking into account the employee's time involved, the purpose of the travel, and the distance involved. Travelers shall be allowed the appropriate subsistence when traveling out of town in order to conduct County business.

This policy and/or accompanying procedures may be administratively updated as needed to maintain appropriate consistency with state and federal guidelines. Examples include state/federal changes to dollar thresholds for specified expenditures, new state/federal authorized reimbursable expenditures not already addressed in the policy, and changes to website and statutory references. The County Administrator may approve such administrative updates in consultation with the Clerk of the Circuit Court and Comptroller.

In accordance with Florida Statutes §112.061(3)(f) foreign travel shall be paid at the current rates as specified in the federal publication “Standardized Regulations (Government Civilians, Foreign Areas)”.

2. DEFINITIONS.

- a. *Approving Authority* – The agency head or designated representative who must authorize and approve travel in accordance with §112.061(3)(a), F.S., and these guidelines.
- b. *Classes of Travel* – The following classes of travel, as provided for in §112.061, F.S., shall be applicable to County travel:
 - (1) *Class A Travel* – is continuous travel of 24 hours or more away from official headquarters.
 - (2) *Class B Travel* – is continuous travel of less than 24 hours which involves an overnight absence from official headquarters.
 - (3) *Class C Travel* – is travel for short or day trips where the traveler is not required to be away from his official headquarters overnight.
 - (4) *Foreign Travel* – is travel outside the United States.
- c. *Commuting Miles* – Miles traveled from the traveler’s residence to their official headquarters.
- d. *Conference* – The coming together of persons with a common interest or interests disputes and for discussion of their common problems and interests. The term also includes similar meetings such as seminars and workshops which are large formal groups for the purpose of deliberation, exchange of ideas/views, or for the removal of differences or meetings that are

programmed and supervised to accomplish intensive research, study, discussion and work in some field or on a governmental problem or problems. A conference does not mean the coming together of agency or interagency personnel.

- e. *Convention* – An assembly of a group of persons representing persons and groups, coming together for the accomplishment of a purpose of interest to a larger group or groups. A convention does not mean the coming together of agency or interagency personnel.
- f. *Independent Mapping Service* – Any mapping website such as Google Maps or MapQuest used to determine the least number of miles between point of origin and destination.
- g. *Individual with a Disability* – Any person determined as having a disability, as defined at 25 CFR, §35.104(4), including but not limited to blindness, or the loss of one or more life functions leaving that person mobility-impaired (or sensory-impaired) requiring the use of trained animal companions or prosthetic equipment, including, but not limited to, crutches, walkers, canes or wheelchairs, and including temporary conditions requiring any of the above.
- h. *Local Mileage* – Locations within Pinellas, Pasco, Hillsborough and Manatee counties. Commuting mileage will be deducted from local mileage trips that occur at the start and/or end of the day.
- i. *Meal and Incidental Expense Rate* – The Federal Meal and Incidental Expense Rate (M&IE) authorized under the Federal Travel Regulation in Appendix A, 41 CFR, Chapter 301, for travel within the Continental United States (“CONUS”). This should cover meals and out of pocket expenses such as tips for mandatory valet parking, hotel staff, etc.
- j. *Non-business Day* – For a public officer or employee, a weekend or other "off" day, or an authorized County holiday; for an authorized person other than an officer or employee, i.e. contracted worker, means a day on which such person was not scheduled to be performing service or contributing time to an agency.
- k. *Official Headquarters* – The employee’s geographically assigned work location specified by §112.061(4), F.S.
- l. *Out of Town Mileage* – Any travel outside of Pinellas, Pasco, Hillsborough and Manatee counties is out of town. Out of town mileage is computed from the traveler’s official headquarters or home to the point of destination, whichever is shorter. There is no deduction for commuting mileage.
- m. *Per Diem Rate* – The amount authorized by §112.061(6)(a), F.S.
- n. *Point of Origin* – The geographic location of the traveler's official headquarters or the geographic location where travel begins, whichever is the lesser distance from the destination.
- o. *Post of Duty* – The traveler's assigned work location that can change based on work needs.
- p. *Standard Mileage Chart* – Establishes mileage between various posts of duty and frequently traveled locations within the local mileage area.

- q. *Traveler* – A public officer, employee, or authorized person, when performing authorized travel.

3. APPROVAL FOR TRAVEL.

- a. All appointed officials and employees must have both pre approval for travel and post approval for actual travel expenses incurred. Appointed officials serving Boards should obtain approval of travel from the Chairman of their governing Board, unless otherwise provided by these guidelines. All other County employees should obtain approval from their department head and their Appointing Authority or his/her designee.
- b. The County Administrator or his/her designee must approve all travel as the Approving Authority except for the following officials, agencies or department heads:

<u>Officials/Agencies/Departments</u>	<u>Department or Agency Head</u>
(1) Office of Human Rights Director	Chairman of Affirmative Action Committee
(2) Business Technology Services Director	Chairman of BTS Board
(3) Judges	Chief Judge
(4) County Commissioners	Self
(5) County Attorney Agency Head	Chair of Board of County Commissioners
(6) Human Resources Director	Chairman of Personnel Board
(7) Constitutional Officers	Self
(8) Law Library	Court Administrator
(9) The County Administrator	Chair of Board of County Commissioners

For the purposes of these guidelines and travel authorization approval, the heads of the above listed agencies or departments are the Approving Authorities who are hereby designated as the representatives who are authorized to approve travel for their respective employees pursuant to §112.061(3)(a), F.S.

4. TRAVEL REIMBURSEMENT.

A traveler is required to receive pre-approval and post-approval for their travel. Reimbursement for expenses not referenced in this policy will be addressed on a case by case basis, requiring written justification for the expense and the department director’s approval. Any disallowed expenditure is the responsibility of the traveler. The post-travel approver is responsible for thoroughly reviewing each transaction, supporting documentation, and verifying that all transactions are allowable expenses.

a. *Submission Methods*

- (1) *Petty Cash* – reimbursement for mileage, local parking and tolls up to \$50.
 - a *Local Travel Form* – used to obtain reimbursement from petty cash only for Class C Travel and includes only mileage, local parking and tolls.
 - b If a department does not have a petty cash fund, then reimbursement can be submitted through iExpense no more frequently than one per month unless in excess of \$50.
- (2) *iExpense* – reimbursement for expenses.
 - a *Travel Pre-approval* – travelers should enter all known and anticipated expenses for items including but not limited to registrations, airfare, lodging, meals, mileage, and transportation fare, etc into iExpense to obtain pre-approval for travel. These include expenses prepaid by County P-card.
 - b *Travel Post-approval* – when travelers return from trips the iExpense created for the pre-approval should be reconciled against actual costs from the trip, updated as appropriate and submitted for post approval by those granted authority to approve invoices and expense reports.
 - c Class C travelers should submit requests for reimbursement monthly, but no later than quarterly.

5. REIMBURSABLE EXPENSES.

a. *Allowed Subsistence for Meals and Per Diem*

Class A and Class B Travel is allowed reimbursement based on the [Federal M&IE Rates](#) for various locations in the Continental United States (CONUS). For any locations not listed as destinations in the Federal M&IE rate table the standard M&IE rate will be applied. The rate will change in accordance with the changes announced by the United States General Services Administration (GSA).

The following may be reimbursed for each day of such travel, depending upon its application, at the option of the traveler:

- (1) The per diem amount authorized by §112.061(6)(a), F.S. for Class A or B Travel only; receipts are not required.
- (2) If actual expenses exceed the statutory allowance, the Federal M&IE rates are permitted for meals, plus actual expenses for lodging at a single occupancy rate, which rates must be substantiated by paid bills therefor.
- (3) Class A Travel, including witnesses who have been subpoenaed for testimony by

the Public Defender or State Attorney, may switch back and forth between the above options, provided they do not receive overlapping payment during any 24-hour, midnight to midnight period. For example, if a traveler flies to Washington and arrives at 7:00 P.M. and stays at a hotel, he/she may opt to have hotel and meal expenses reimbursed and at midnight switch to per diem and not have the next day's lodging/meals reimbursed.

TABLE A

When travel is:		Your allowance is :
Class A 24 hours or more	The day of departure	75% of the applicable M&IE rate
	Full days of travel	100% of the applicable M&IE rate
	The last day of travel	75% of the applicable M&IE rate
Class B Continuous travel less than 24 hours involving an overnight stay		75% of the applicable M&IE rate

The travel time begins at the actual time the employee leaves their address to start their travel unless they are required to begin travel from another designated location.

- (4) There will be no reimbursement for meals and/or lodging that are included in a convention or conference registration fee or airline ticket. This includes "continental breakfasts." Deductions will be made in accordance with M&IE rates. However, reimbursement may be permitted if the traveler is unable to consume the meal included in the registration or airline ticket due to medical reasons or religious reasons. The traveler must attach and sign a certification stating "The food could not be consumed for religious or medical reasons."
- (5) There will be no reimbursement of lodging to counties falling under Local Mileage unless the Approving Authority provides a written justification of extenuating circumstances requiring such lodging. Examples of extenuating circumstances would be an "around the clock" requirement to be available to assist in conduct of the seminar/convention, special duties requiring attendance at evening meetings, savings to the County from overtime not incurred etc.
- (6) No subsistence for meals will be provided for Class C Travel within counties falling under Local Mileage, unless travel has been approved to attend a conference or convention. Otherwise, Class C travelers will be allowed reimbursement for meals, according to Table B:

TABLE B

Meal	Rate	Travel begins before:	And extends beyond:
Breakfast	See M&IE Rates on www.gsa.gov/travel/plan-book/per-diem-rates	6:00 A.M.	8:00 A.M
Lunch		Noon	2:00 P.M.
Dinner		6:00 P.M.	8:00 P.M.

Miscellaneous incidental expense is not allowable for Class C Travel. Other incidental expenses, outlined in section 6(h) of this policy may be allowed. All Class C meal reimbursement shall be taxable to the traveler. No advances will be provided to employees for subsistence (meals) for Class C travel.

b. *Hotels and Lodging*

Travelers are encouraged to book a hotel or lodging resulting in the most economical means of travel to the County by searching for discounted rates and the availability of government rates in nearby hotels.

- (1) Travel, including overnight lodging, prior to each day of attendance at authorized conference or convention shall only be reimbursed if the traveler would have to depart his home or post of duty prior to 6:00 A.M. on the scheduled date of the conference or convention in order to attend on time. Exceptions to this rule may be permitted only if the traveler must perform duties and/or preparation at the conference for convention site prior to the scheduled beginning date, or the approving authority determines such travel is necessary to further the public purpose in the attendance by the employee at the conference or convention. The Approving Authority shall submit a written and approved justification in such cases with the reimbursement request.
- (2) A traveler may, at the discretion of the Appointing Authority, be asked to leave a day early or stay a day later, with per diem or actual expenses paid by the County, in order to take advantage of a cheaper air fare, provided the savings there from will more than cover additional expenses incurred. If traveling by vehicle, overnight lodging for the final day of an authorized conference or convention will be permitted if the traveler is unable to return home by 10:00 P.M.

c. *Airline Fare*

All departments and agencies are recommended to utilize the travel agency designated by the County for airline travel. Airline fare will be scheduled on the basis of the lowest fare available to result in the most economical means of travel unless the Approving Authority determines utilizing the lowest fare would seriously hinder the purpose of the trip or a different fare is required due to other public duties which the traveler must perform. Documentation of the itinerary and class of travel must be submitted with the reimbursement request.

- (1) *Cancellation of non-refundable airline tickets* – cancellation of non-refundable

airline tickets shall only be authorized where the Approving Authority determines that such cancellation is in the best interest of the County. Such cancellations should be immediately noticed to the Finance Division with a written explanation detailing the circumstances requiring cancellation. If a cancellation is made without such justification, the cancellation penalty shall not be paid or reimbursed by the County. If the cancellation is approved, the traveler has the option to use the ticket later for business related travel or purchase the ticket from the County at face value for personal use.

(2) *Additional costs incurred by travelers*

- a One (1) checked bag per person is reimbursable.
- b Any expenses above the base airfare such as seat selection, priority boarding, itinerary changes etc. must be justified and preapproved in writing by the Approving Authority prior to making reservation.
- c Where additional costs are incurred by travelers due to airline overbooking, and the traveler wishes to have such costs paid directly or indirectly by the County, then any compensation, in whatever form, received by the traveler from the airline for such inconvenience must be turned over to the County.

d. *Registration Fees*

Registration fees are reimbursable, provided the conference/convention requirements of these guidelines are met. If available, an agency or program schedule along with a receipt must be attached when requesting reimbursement. If not available, a written explanation stating the purpose of the conference and that a schedule was not provided is required.

e. *Personal Vehicle and County Vehicle Reimbursement*

- (1) *Personal Vehicle* – Where travelers are authorized to use their privately owned vehicles for any category of travel on official County business, they shall receive reimbursement at the rates announced by the IRS as the standard mileage rates for computing the deductible costs of operating an automobile for business purposes. The rate will change in accordance with IRS announced changes. Mileage will be computed from the Official Headquarters or the traveler's home to the Point of Destination, whichever is shorter. Documentation of mileage is required using an Independent Mapping Service selecting the route with the least number of miles. If the trip results in more travel reimbursement than the cost of utilizing a commercial carrier, then the traveler's reimbursement will be limited to the total cost of what the commercial carrier rate would have been. When employees carpool, only one mileage reimbursement is allowed.
 - a *Local Mileage* – This includes all locations within Pinellas, Pasco, Hillsborough and Manatee counties. Commuting mileage, which is the mileage between the traveler's residence and Official Headquarters, will be deducted from local mileage trips that occur at the start and/or end of the day.

Travelers required to attend a meeting before reporting to their assigned location on a workday shall be entitled to reimbursement in the following manner:

- i If the mileage described above exceeds the usual mileage from the traveler's home to their normal work location, the traveler is entitled to be reimbursed only for the difference in mileage.
 - ii If the total mileage described above does not exceed the usual mileage from the traveler's home to their normal work location, no reimbursement is permitted.
 - b *Out of Town Mileage* – Any travel outside of Pinellas, Pasco, Hillsborough and Manatee counties. Out of town mileage is computed from the traveler's Official Headquarters or home to the Point of Destination, whichever is shorter. There is no deduction for commuting mileage.
- (2) County Vehicle – if a County vehicle is used, tolls and fuel will be reimbursed when receipts are submitted.
 - (3) When submitting local mileage reimbursement, the Standard Mileage Chart must be used to calculate distances between various posts of duty and frequently traveled locations. It is the responsibility of the department to prepare and submit to the Finance Division for approval a schedule of mileage for frequently traveled locations for inclusion in the Standard Mileage Chart.

f. *Rental Cars*

- (1) Rental cars may be utilized when County-owned vehicles are not available for the required use, or when use of a County-owned vehicle is impractical, and the anticipated cost of using a commercial carrier will exceed the cost of the rental car. Documentation justifying the use of a rental vehicle shall be provided by the traveler and approved by the Appointing Authority.
- (2) Rental cars should be handled in advance of the trip through the current [State of Florida Rental Car Contract](#) where the daily cost includes third party liability coverage. When rental cars are not available through the state contract, employees are required to purchase \$100,000/\$300,000 bodily injury coverage per occurrence and \$50,000 property damage per occurrence to reduce exposure to the County .

g. *Different Travel for Convenience*

In the event that a traveler, for his/her own convenience, either departs from or returns to his/her Post of Duty at a time or by a different route than he/she normally would, had he/she departed immediately prior to or immediately after a meeting or conference, all per diem, mileage and

airfare reimbursement must be calculated as though the traveler departed immediately prior to or after the event using the first available transportation.

h. *Other Expenses*

The following expenses may be reimbursed if incurred while conducting official County business. Allowable reimbursement rates and required receipts are as follows:

If required receipts are missing or lost, a written explanation approved by management must be submitted.

- (1) *Transportation, Parking, Storage, Tolls* – transportation network companies, taxis and bus fares. Reimbursement for parking will be for the amount of the self-parking rate. Valet parking is reimbursable where self-parking is not available or there is an approved written justification. Receipts are required for expenses in excess of \$15.
- (2) *Tips and Gratuities* – reasonable tips and gratuities may be reimbursed to the traveler for actual tips paid for transportation not to exceed 15% of the total expense incurred.
- (3) *Telecommunication Fees* – telephone calls and Wi-Fi fees will be reimbursed if they are not included in hotel fees and are required for official County business. Business use must be documented to include details on who was called and the nature of the business.
- (4) *Laundry Services* – the costs of actual laundry and pressing expenses may be reimbursed if the traveler's stay exceeds seven (7) days and such expenses are necessary to complete the assigned travel.
- (5) *Traveler's Checks* – the costs of purchasing traveler's checks for official travel expenses.
- (6) *Currency Exchange Fees* – the actual and necessary costs of fees to exchange currencies incurred.
- (7) *Portage Fees* – actual portage charges paid may not exceed \$1 per bag, not to exceed total of \$5.00

6. NON-REIMBURSABLE EXPENSES

- a. Alcoholic beverages
- b. All costs pertaining to spouses or other non-County personnel accompanying the traveler on a business trip
- c. Parking tickets, fines, and the like are deemed to be personal to the employee
- d. Gifts of any value

- e. Damages to an employee's vehicle while on County business
- f. Purchase of clothing and other personal items such as haircuts, shoe shines, newspapers, magazines, tobacco, alcohol, etc. unless under § 125.0104 (9), F.S.
- g. Purchase of in-room movies and entertainment
- h. Loss of personal property while on company business
- i. Cost of personal credit cards
- j. Purchase of life or travel insurance during travel
- k. Loss of cash advance, company paid airline tickets, or personal funds

7. METHOD OF PAYMENT FOR TRAVEL EXPENSES.

Travel expenses may be paid by advance, directly paid to the vendor by County purchasing card, or by reimbursement. Travelers should request no more than 80% of the total estimated out-of-pocket cost of the trip for travel advances and reconcile within ten (10) working days of returning home from the trip.

a. *Travel Advances*

- (1) Travelers may not have travel advances outstanding for more than one trip at any time without written justification of the circumstances necessitating such travel advances.
- (2) Travel advances will not be provided to requesting travelers until the check date immediately prior to the scheduled travel.
- (3) If travelers spend less than estimated advanced funds, the Approving Authority will make such a determination and obtain a refund from the traveler and provide same to the Finance Department within ten (10) working days of the traveler's return to his/her post of duty, unless circumstances beyond the traveler's control, prevent it. Failure to comply with this time requirement may result in a forfeiture by the affected travelers of the right to receive travel advances for a period of six months from the date of such travel.

8. TRAVEL EXPENSES BY OFFICERS/EMPLOYEES WITH DISABILITIES.

When travelers having disabilities incur expenses in excess of those ordinarily authorized pursuant to travel law and these guidelines, and such excess travel expenses were incurred to permit the safe travel of such disabled traveler, the excess expenses will be reimbursed to the extent that the expenses are reasonable and necessary for the safe travel of the Individual with a Disability. All such claims for reimbursement require a written statement of explanation from the Approving Authority detailing the excess travel expenses and the reasons therefor.

9. SALES TAX EXEMPTION.

Purchases made in Florida and for use in Florida are exempt from sales and use tax if paid for with a County Purchasing card. It is the department cardholder's responsibility to be diligent to avoid paying sales tax. The County's [Sales Tax Exemption Certificate](#) must be presented prior to or at the time of payment. The primary responsibility for adherence to this policy rests with the traveler incurring the business expense. The traveler must review the bill prior to check out and obtain a credit at that time for any inappropriate charges. If sales tax is identified during the audit of the expense report, it is the cardholder's or traveler's responsibility to recover a reimbursement for the sales tax charges. If the merchant will not provide a refund, documentation stating they attempted to obtain the reimbursement must be provided. If a reimbursement for sales and use tax is due to the County, it is the department's responsibility to track and reconcile the refund due from the merchant.

10. All requests for reimbursement must be submitted no later than 30 calendar days after completion of travel or request may be denied.

11. EFFECTIVE DATE.

These guidelines will become effective October 1, 2019.

12. RESOURCES

- a. [M&IE Federal Rates](#)
- b. [State of Florida Rental Car Contract](#)
- c. [Purchasing Card Program Guidelines](#)
- d. [Local Travel Form](#)
- e. [Standard Mileage Chart](#)
- f. [Sales Tax Exemption Certificate](#)
- g. [iExpense Computer Based Training](#)

<https://pinellasgov.sharepoint.com/sites/CrossFunc/boards/OBAEC/OPUS/opussup/Clerk%20Finance%20Division/22/AP/TravelGuidelines.pdf>