

BOARD OF SELECTMEN

**Town of Middleton
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TRAVEL EXPENSE REIMBURSEMENT POLICY ADOPTED SEPTEMBER 18, 2018

I. Purpose

The purpose of this policy is to establish procedures for authorizing travel and training expenses by Town employees, elected officials, and appointed officials for Town business, and to establish procedures for the reimbursement of the cost of authorized travel and other expenses.

II. General Policy

Training shall be defined as those conferences or sessions that provide certification or learning opportunities for employees, elected officials and appointed officials pursuant and relevant to their current positions.

It shall be the general policy of the Town to allow board members and employees to travel to training sessions, seminars and meetings of professional associations under the following guidelines.

All travel is contingent upon the availability of funds in the proper budgetary account.

The Town expects employees and board members to act responsibly and professionally when incurring and submitting costs. The organization will reimburse employees and board members for reasonable expenses on pre-approved business. This includes, for example, travel fares, accommodations, meals, tips and telephone and fax charges.

III. Approval Authority

The responsibility for keeping within the travel budget of each activity lies with the approving authority. The authorization of all trips involving budgeted funds is as follows:

- A. Town Administrator shall authorize travel and training by the Department Heads and appointed officials. This includes all requests for reimbursement.
- B. The Department Head shall authorize travel by employees within their department. This includes all requests for reimbursement.

IV. Procedure

All travel and training outside of Massachusetts must be authorized in advance. Only those expenses allowed by this policy will be reimbursed.

A. General Procedures

1. Travel request and approvals are to be made on the Travel Request Form (attachment A).
2. Travel Request Forms shall be submitted to the authorizing party (see part III).
3. The authorizing party will sign and return the employee copy to the employee and will forward the signed original to the Town Accountant's office.
4. Upon completion of the trip, the traveler will complete the Travel Expense Report (attachment B) as explained in sections V and VI, and route it back to the authorizing party for approval of the expense reimbursement.
5. The Travel Expense Report and attached receipts will be sent to Accounting to be processed for payment.

V. Reimbursable Expense Guidelines

A. Travel/Transportation

1. Air Travel

Travelers are encouraged to fly coach class with the lowest available airfare for non-stop travel. The passenger's portion of the airline ticket or the original transportation receipt must be submitted with the traveler's Expense Reimbursement Form; boarding passes alone are not sufficient.

2. Car Rentals

If a car rental is required, travelers are requested to rent mid-sized or compact vehicles. Travelers will be reimbursed for the fuel costs associated with renting a vehicle. Rental receipts must be submitted with the expense report for reimbursement.

3. Personal Vehicles

If an employee is using their personal vehicle for travel, they are entitled to request reimbursement for mileage at the IRS standard mileage rate. Charges for gasoline, repairs, depreciation, towing, vehicle maintenance, insurance and other similar expenditures will not be allowed. These are considered operating costs of the vehicle and are covered in the IRS mileage rate.

Mileage to and from the event is to be budgeted and requested for reimbursement by using the Travel Expense Form as a portion of the reimbursement for the total event cost. These costs should not be submitted for reimbursement as part of routine business mileage.

In addition to mileage, the following expenses may be reimbursed:

- Reimbursement for tolls at the established rates. The employee should include receipts or identify the date, location and amount of the toll paid.
- Reasonable and necessary parking charges, including airport parking fees at the long-term reduced parking rate.
- Reasonable valet parking services, if self-park is not available.

B. Accommodations

Travelers will be reimbursed for reasonable hotel accommodations. Discounted room rates should be requested at the time of room booking. Travelers are entitled to accommodations that are suitably located and meet reasonable standards for safety, cleanliness and comfort.

Charges caused by failure to cancel guaranteed reservations are not reimbursable. Attending travelers should:

- Ask about the hotel's cancellation policy at the time of booking,
- Notify either the hotel or the organization with whom the reservation was made to cancel a room reservation,
- Remember that cancellation deadlines are based on the local time at the destination hotel, and
- Request and record the cancellation number in case of billing disputes.

C. Meals

Per Diem rates for meal and incidentals will be provided; receipts are not required. The per diem rate is established by the IRS and varies by location. Per Diem rates will not be paid or will be adjusted where other meal arrangements are provided, such as when a meal(s) is included with an event. See <https://www.gsa.gov/portal/content/104877> to calculate the per diem rate for Meals and Incidental Expenses (M&IE) for the destination.

If the employee would rather be reimbursed for all actual meal expenses incurred, itemized meals receipts must be submitted with the Travel Expense Report. Taxes will not be reimbursed. Gratuities not exceeding 20% are eligible for reimbursement. No alcohol purchases will be reimbursed at any time for any circumstances.

If a meal is included in the registration fee for a conference, the overall registration fee will be reimbursed.

D. Other Travel Expenses

In-room movies and other charges billed to the traveler's hotel room that have no bearing to the legitimate nature of the travel are the responsibility of the traveler and will not be reimbursed by the Town.

E. Non Reimbursable Expenses

The following are examples of non-reimbursable expenses:

Personal travel insurance	In-room movies or video games
Childcare	Sporting activities, shows, etc.
Expenses incurred by spouses, children, or relatives	Alcoholic beverage purchases
	Sales tax

VI. Vacation and Spouse Travel

A. Combining Business and Vacation

If an employee wishes to combine a business trip with a vacation:

1. The proper approval authority (section II) must approve the arrangement
2. The Town will provide only the reimbursement that covers the actual expenses of the business portion of the trip
3. The employee must specify on the Travel Authorization Form the dates of the conference or meeting and the total days of the trip in order to compute vacation time. A Request for Leave Form must also be submitted with Payroll to the Treasurer's Office for all time taken as vacation.

B. Travel with Spouse and/or Family

Spouses and/or family members may accompany an employee on official trips. However, the Town will provide reimbursement for only those expenses which the employee would normally incur if traveling alone.

VII. Travel Expense Report

The Travel Expense Report should be used in order to receive a reimbursement from the Town. Travelers should submit their expense reports no later than 10 working days after return from the trip. Expense report lodging receipts must reflect no more than single accommodation rates for the employees/officials. The employee will complete the expense report and attach original bills and receipts to support the following expenditures:

- Lodging
- Transportation costs
- Support of mileage calculation (Google Maps or MapQuest printout)
- Registration fees
- Car rental
- Vehicle Expenditures (parking, tolls)

If the actual expenses considerably exceed the original estimate on the Travel Authorization Request, a justification statement must be attached.

A. Approval and Processing of Travel Expense Reports

1. Reimbursement Requests will be submitted to the authorizing party for approval (section III). After approval by the authorizing party, the Travel Expense Form will be forwarded to the Accounting Department as part of the bi-weekly warrant package.
2. The Town Accountant/CFO will determine that the reimbursement form has been properly approved, that it is mathematically correct, that the requested reimbursements agree to the submitted receipts, and are within the limits set forth by this policy. If an error is found in the reimbursement request, the requesting party will be informed and the error will be corrected before payment is made.

Before the reimbursement is made, the Accounting Department will determine that there is sufficient unexpended appropriation in the expenditure line item or that an amount sufficient to pay the request has been encumbered.

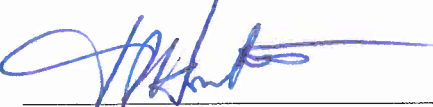
MIDDLETON BOARD OF SELECTMEN



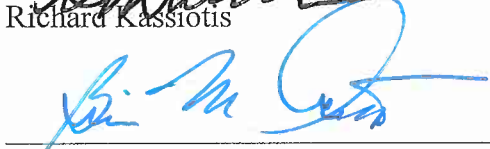
 Kosta E. Prentakis, Chairman



 Richard Kassiotis



 Timothy P. Houten



 Brian M. Cresta

 Todd Moreschi

TRAVEL REQUEST FORM

Name of Traveler _____

Department _____

Trip Purpose (list specific titles of all conferences/events/meetings you are attending)

Comments (please specify if any/all meals provided; additional travelers; who is paying; etc)

Destination(s) _____

Departure Date ____/____/____ Return Date ____/____/____

Munis Account _____

Estimated Travel Expenses

Airfare _____

Lodging _____

Mileage _____

Parking _____

Per Diem Meals _____

Registration _____

Rental Vehicle _____

Other _____

Total _____

Department Head/Town Administrator Approval: _____