

## SECTION 15

### COUNTY OF LAKE TRAVEL & REIMBURSEMENT POLICY

#### SECTION 1 - GENERAL PROVISIONS

##### 1.1 Purpose

To establish criteria and approval authority for the expenditure of public funds to provide reimbursement for travel, meals, lodging and other related costs incurred during the conduct of official County business and approved travel beneficial to the County.

##### 1.2 Definitions

General Services Administration (GSA) – An official website of the United States government. For the purposes of this Policy, the website is used to determine daily rates by geographical location for lodging, meals & incidental costs related to travel.

Gratuity – A tip to a waitperson, taxi driver, etc.

Per Diem – A set daily allowance for lodging, meal and incidental costs incurred while on official government travel.

Transient Occupancy Tax (TOT) – A tax levied on lodging establishments to compensate local government for increased public service costs incurred by serving local tourists. Some local governments will waive this tax for visiting government employees from other jurisdictions.

##### 1.3 Board of Supervisors

Supervisors shall be entitled to mileage and travel expenses incurred in conduct of official County business in accordance with this policy.

##### 1.4 Other Approved Travel Benefitting the County

For the purposes of this policy, approved travel includes, but is not limited to, training, educational events, professional events, and conferences providing direct benefit to the County.

##### 1.5 Eligibility Requirement

Any County employee, officer, commissioner, director, elected official, or official representative of the County of Lake may claim reimbursement for expenditures governed by this policy.

## 1.6 Authorization Requirement

Any person seeking reimbursement under this policy must obtain authorization in advance of travel or before expense is incurred. In general, authorization should be obtained as early as possible. Formal written requests for travel reimbursement are made on a Travel & Reimbursement Pre-Authorization Request form. This form must be completed if expenses related to one or more of the following are incurred: airfare; lodging; travel-related meals; car rental for an overnight trip; or an advance.

Travel outside the County and all reimbursement for transportation, meals, lodging and other related costs must be authorized as follows:

### A. Board of Supervisors

Members of the Board of Supervisors are formally appointed by a majority of the Board to represent the County with various organizations, associations, and committees. By the fact of such appointment, Board Members are authorized to attend out-of-County meetings related to these assignments. Further, they shall be authorized to receive reimbursement of travel expenses, including transportation expenses. Reimbursement of expenses incurred during travel outside the County for all other official County business purposes must be authorized by Motion of the Board of Supervisors. Reimbursement for travel within the County is governed by Section 2 of this policy.

### B. Planning Commissioners

Reimbursement of expenses incurred during travel within and outside the County must be authorized by a motion of the Planning Commission. Authorization for reimbursement of transportation costs (e.g., mileage reimbursement) for out-of-State travel must be approved by Motion of the Board of Supervisors. Commissioners shall further be reimbursed for reasonable travel expenses to and from their usual place of business to attend Planning Commission meetings and such other compensation and expenses authorized by law or resolution of the Board of Supervisors. (Chapter 2, Article VIII. Planning Commission, Sec. 2-10.5)

### C. All Other County Officers and Employees

A Travel & Reimbursement Pre-Authorization form approved by the department head is required in advance of travel (i.e., before expenses are incurred). This form must be included with the Travel Expense Claim form when submitting for reimbursement. Department heads are expected to have reviewed this Policy, reimbursement procedures, per diem rates, and disallowed expenses prior to authorizing any travel-related expense. Department heads are encouraged to proactively contact the Auditor-Controller's office for clarification when uncertain an expense is reimbursable.

D. Travel Related Transport of Prisoners, Fugitives, Witnesses and Clients

Travel and other personal expenses incurred by County employees in the execution of their duties arising from activities related to criminal cases, civil actions and proceedings, and expenses necessarily incurred as a result of services provided through a program of rehabilitative services, may be authorized by the Department Head, or their designee, to locate, interview and transport prisoners, fugitives, witnesses or clients, per Government Code §29600-29602.

E. Travel Exceeding 1,500 Map Distance Miles Round Trip

All other travel and travel exceeding 1,500 map distance miles round trip, and travel to or around the Las Vegas, Nevada area, shall require prior approval by Motion of the Board of Supervisors.

1.7 General Guidelines

Travelers should choose the most cost-efficient and direct travel options available. Any individual who chooses a different route, without adequate justification, assumes responsibility for any additional expense.

- A. Transportation - When traveling on approved County business, officers and employees should utilize the most cost-effective mode of transportation. Time requirements and work schedules are appropriate considerations in this analysis. Reimbursement will be authorized only for actual expenses for the mode of transportation found to be in the best interest of the County considering direct expenses and cost of the employee's time (i.e. hourly wage).
- B. Lodging – When traveling on approved County business, officers and employees must use commercial lodging establishments and should select reasonably priced accommodations and check for government or other special rates.
- C. Meals - Whenever possible, expenses must be comparable to those arising from the use of low-to-moderately-priced establishments catering to the general public.
- D. CAL-Card Use – Whenever possible, a County issued credit card (i.e., CAL-Card) should be used for registration fees, commercial airline and transportation costs, and lodging (*prior to travel*). **CAL-Cards may not be used to pay for meals of any kind.** All requirements of this policy, including documentation, apply to CAL-Card transactions.

1.8 General Limitations

- A. While limited approval authority is delegated to Department Heads, the Auditor-Controller and the County Administrative Officer, or their designee(s), retain final approval authority surrounding the propriety and reasonableness of reimbursement expenses, and retain the authority to apply more restrictive approval procedures when deemed necessary to achieve the objectives of this policy.

- B. Reimbursement will not be provided for the following:
- i. Discretionary gratuities. When a gratuity is part of the actual bill (*i.e. an included direct cost*), it may be reimbursed, provided it is otherwise compliant with this policy.
  - ii. Alcoholic beverages.
  - iii. Personal phone calls.
  - iv. Discretionary charges which include, but are not limited to, airline or travel insurance, flight upgrades, room upgrades, or personal entertainment.
  - v. Refreshments and snacks.
  - vi. Meals related to same day travel.
  - vii. Lodging accommodations that are privately owned residential, unregulated, or otherwise a non-public commercial lodging establishment that is considered a fire safe facility.
  - viii. Traffic and parking violations.
  - ix. Other incidental expenses that are determined to be of a personal nature, extravagant, or might be considered to be unreasonable or unnecessary.
- C. Claims must be digitally completed, typed, or written in ink in conformance with Section 6 of this policy; pencil is prohibited.

## **SECTION 2 - TRANSPORTATION EXPENSES**

### **2.1 General Information**

Transportation expenses may consist of the following while traveling on County business:

- Charges for commercial carrier fees;
- Private car mileage;
- Overnight or day parking fees;
- Bridge and road tolls;
- Car rentals;
- Necessary taxi, bus, shuttle, ferry or streetcar fares; and
- all other charges essential to transport to and from approved destinations.

When planning the transportation portion of a trip, consider actual transportation costs and associated county costs (e.g. daily expenses, overtime, lost work time).

### **2.2 Transportation by Air**

- A. Actual and necessary transportation expenses consist of the most economical mode and class of transportation, considering scheduling needs and using the most direct and time-efficient route. Department Heads are responsible for making these determinations, given the particular circumstances involved in each trip. In addition, government or group rates must be used, when available.
- B. Checked baggage fee (for one bag) may be allowed if approved by the Department Head in advance. A receipt is required to claim this reimbursement. In addition to the general limitations in Section 1.8, the County will not reimburse overweight or oversized bag fees.
- C. The traveler will bear any additional discretionary costs, including but not limited to airline insurance, flight upgrades, or changes in flight plans for personal reasons.

### **2.3 Transportation by Car**

- A. County employees who drive any car on County business (e.g. personal, rented, or County vehicles) must possess a valid California Driver's License.
- B. Use of County-owned vehicles is encouraged whenever possible. However, County employees, subject to Department Head approval, have the option of using either County-owned vehicles or privately-owned vehicles when on County business. If a privately-owned vehicle is driven, a liability insurance policy naming the registered owner as the insured must be in effect, with a minimum limit of \$300,000. Departments are responsible for maintaining documentation of adequate employee insurance coverage, per this policy, for an employee to use their personal vehicle for travel.

- C. Carrying material damage (collision, comprehensive, fire, theft, etc.) coverage is discretionary to the vehicle owner. The County of Lake will not reimburse the employee or the vehicle owner for damages to a privately-owned vehicle.

#### 2.4 Mileage Reimbursement Rate

- A. Travelers will be reimbursed for personal car mileage expenses for official County business purposes. Reimbursements shall not exceed established State of California rates. Current mileage rates can be found at [www.sco.ca.gov/calaters\\_global.html](http://www.sco.ca.gov/calaters_global.html). Once at the website, scroll down the page and select the link for the current year's mileage (e.g. "2023 Mileage Reimbursement Rate") to view the current rate.
- B. Distance between two points for mileage reimbursement shall be based on the mileage as displayed by online driving distance websites, such as Google Maps. A copy of the website distance calculator must be attached to the Travel Expense Claim form. Mileage reimbursement for out-of-town travel should be calculated on the shortest distance between the starting point and the destination. If the distance between the work address and the destination is shorter than the distance between the home address and the destination, then the work address should be used.
- C. Mileage between home and an employee's regular work site is a personal commuting expense and is not reimbursable

#### 2.5 Car Rentals:

Car Rental must be pre-approved by the Department Head using the Travel & Reimbursement Pre-Authorization form in advance of travel. Travelers may only rent a car when it is less expensive than other modes of transport (e.g. taxis, airport and hotel shuttles). Travelers should use mid-size or smaller models, when available. Decline optional vehicle insurance offered by rental companies and opt out of pre-paid or refuel options.

#### 2.6 Documentation

All expenses must be documented in compliance with this policy. Receipts must accompany the claim for all eligible transportation expenses exceeding \$5.00.

## SECTION 3 – LODGING & OTHER EXPENSES

### 3.1 General Guidelines

Lodging is reimbursable if the traveler is required to stay overnight for the conduct of official County business (e.g. multi-day trainings, conferences). A Department Head may authorize an overnight stay for an employee if travel exceeds normally scheduled work day hours and would cause the employee to drive a vehicle while fatigued, creating unsafe driving conditions.

For the safety of the traveler, only commercial lodging establishments, including hotels, motels and other regulated places of accommodation may be used by County employees while traveling on County business.

Select reasonably priced accommodation; always check special rates that would reduce County costs (e.g., government or conference group rates, last-minute specials). In California, inquire about exemptions from local Transient Occupancy Tax (TOT).

### 3.2 Lodging Reimbursement Rates

GSA per diem rates vary by state/city. Use the link to find the rate for the travel destination: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

(Note: A printed copy of the GSA per diem rate for the location of the lodging must accompany either the CAL-Card backup documentation or the Travel Expense Claim form.)

Lodging expenses in excess of the maximum GSA per diem rate for the applicable city that is not part of a conference package is taxable income to the employee per IRS Code § 1.62-2(h)(2)(i)(B)(2).

Overnight lodging will be reimbursed at actual lodging cost, not to exceed GSA per diem rates, with the following exceptions:

- A. If a special rate for lodging is made available as part of a conference package, that rate will not be subject to the GSA per diem limit, provided the rate is reasonable, given the geographic location.
- B. Lodging expenses in excess of the GSA per-diem or convention rates require prior authorization from the County Administrative Officer (CAO).

### 3.3 Eligibility

Per applicable Government Code sections, total reasonable actual single occupancy lodging expenses (as long as they do not exceed per diem allowances) will be reimbursable for certain conditions and circumstances, as follows:

- A. Reasonable actual lodging expenses incurred by a member of the Board of Supervisors if travel is specifically authorized per Section 1.6(A).
- B. Lodging is reimbursable for the evening preceding an out-of-County training, meeting, or other business event when the traveler would have to leave their residence before 6:00 a.m. on the day of the event to arrive at their destination at the scheduled time.
- C. Lodging is reimbursable for the evening following an out-of-County training, meeting or other business event when the traveler would arrive at their residence after 10:00 p.m.

#### 3.4 Documentation

Reasonable actual lodging costs must be supported by a receipt or other qualifying documentation, as required by the Auditor-Controller for each item claimed under Section 1.7. Receipts must include the name of the lodging establishment, date(s), daily rates and total cost (including taxes). Transient Occupancy Tax exemption forms shall be used wherever accepted.

#### 3.5 Other Expenses

- A. Registration - Actual registration costs will be paid in addition to other costs when supported by a receipt or other documentation.
- B. Discretionary, optional, and/or extracurricular recreational activities shall not be reimbursed, unless they are not severable from the cost of a conference or other qualifying event.



## SECTION 4 - MEALS AND INCIDENTALS

### 4.1 General Provisions

- A. Travel-related meal expenses are limited to meals consumed while traveling overnight for official County business (including approved training, continuing education or conferences).
- B. Travelers are expected to take advantage of meals included in the cost of a conference, special event, or program. When a meal is provided, travelers will not be additionally reimbursed for that meal (e.g. if dinner is provided at a conference, opting to dine at a local restaurant, instead, would not constitute a reimbursable expense).
- C. If a traveler does not take advantage of a provided meal for business reasons or in consideration of dietary restrictions, the traveler may claim the per diem rate. A written explanation (rationale) must accompany the Travel Expense Claim form.
- D. Travelers are expected to purchase meals that are reasonable and necessary.
- E. **CAL-Cards may not be used to pay for meals of any kind.**

### 4.2 Meal Reimbursement Rates

- A. Reimbursement for meals shall be determined using the federal per diem guidelines for the destination state/city of authorized travel. GSA Meals & Incidental Expenses per diem table: <https://www.gsa.gov/travel/plan-book/per-diem-rates/mie-breakdown> . A printout of the webpage supporting per diem rates must be attached when claiming reimbursement for meals. GSA meal expense rates include taxes and gratuity (tips). Traveler will not be reimbursed separately for those items.
- B. No receipts or vouchers are necessary for meal expenditures when claiming for reimbursement using GSA per diem rates, with the exception of 4.2(C) below. However, Department Heads may require employees to provide a receipt to verify the employee purchased the meal for which per diem reimbursement is claimed.
- C. Members of the Board of Supervisors must provide itemized receipts for meals per Government Code §53232.3(c).

### 4.3 Same Day Travel

Meals related to same-day travel (*no overnight stay*) are taxable as wages to the employee. Travel expenses must be incurred while away from home overnight to be non-taxable, per *IRC* §. 162(a)(2). The Department Head may choose to approve reimbursement of meals for same day travel, however the reimbursement will be taxable income to the employee.

#### 4.4 Other Meal Reimbursements

- A. If one County employee pays the meal expenses of multiple employees, that individual may apply for per diem reimbursement for each meal paid. In such instances, each individual employee's name shall be identified on the Travel Expense Claim form.
- B. County Deputy Sheriffs and other Lake County Sheriff's Office staff attending the POST Law Enforcement Academy, or other long-term trainings, may utilize an extended stay facility with kitchen, or an apartment rented by the Sheriff's Office. In these limited cases, the total daily per diem allowance for meals shall be \$25.

#### 4.5 Non Travel-Related Meal Expense Reimbursements

County officer or their designee may be reimbursed for food expenses associated with on-site training sessions, workshops and meetings or department-sponsored workshops and meetings. **All expenses shall be approved in advance in writing by the County Administrative Officer (CAO).** Such approval shall be included in the claim for reimbursement.

## **SECTION 5 - TRAVEL ADVANCE PAYMENTS**

### **5.1 Eligibility**

- A. Travelers must meet the requirements described under Sections 1.4 and 1.5 of this policy prior to the date of travel to be eligible to receive advance payments.
- B. The Travel Advance Request form must be submitted to the Auditor-Controller's office at least 3 days prior to receiving a check, per Government Code, §29742.

### **5.2 Allowance**

Advance payments will be made subject to the following provisions:

- A. Seventy-five percent (75%) of total documented anticipated cost of per diem meals and actual lodging. One hundred percent (100%) of said costs may be advanced, if pre-approved by the Department Head.
- B. Seventy-five percent (75%) of total documented anticipated cost of airport parking.
- C. Actual Registration cost.
- D. Actual commercial transportation cost.
- E. Minimum advance will be \$50.00.

### **5.3 Advance Documentation**

- A. Advance requests must be submitted on the Travel Advance Request form.
- B. Advance requests must be accompanied by proper authorization under Section 1.6 of this policy.
- C. Actual registration and commercial transportation costs must be documented as required by the Auditor-Controller's office.

### **5.4 Follow-up Procedure**

- A. If travel is cancelled, any advance payment(s) must be immediately returned with a copy of the relevant Travel Advance Request form.
- B. A Travel Expense Claim form shall be filed within ten (10) working days following completion of the trip and accompanied by the Travel Advance Request claim copy issued with the advance check.

- C. If the advance payment exceeds the actual claim, a remittance must accompany the claim for the unused advance (i.e., public funds not used for qualifying/reimbursable purposes must be returned to the County). Unreturned advance payments in excess of submitted Travel Expense claim are considered taxable income to the employee.

#### 5.5 Penalty

Failure to comply with the policy set forth in Section 5 will render the employee ineligible for future advances. Removal from the ineligible list must be approved by the Auditor-Controller and the County Administrative Officer, or their designee(s). Upon request of the Department Head, an employee may be reinstated to receive travel advances. Any future non-compliance will permanently prevent the employee from requesting travel advances.

## SECTION 6 – CLAIMING REIMBURSEMENT

The Auditor-Controller's office shall review claims to determine compliance. If found incomplete or in violation of the policies and procedures, the reimbursement request will be returned to the claimant (the traveler requesting reimbursement) noting any areas of deficiency.

Due to the unique nature of each claim, the Auditor-Controller may request additional documentation to support the amounts requested to be reimbursed. All relevant documentation stated in this policy must be included with the claim for reimbursement.

All travel-related forms required for authorization and claims may be found on the County intranet website.

### 6.1 Responsibility of Claimant

- A. It is the responsibility of the claimant to understand and follow all facets of this policy to receive travel reimbursement. Any improperly completed form or unfollowed procedure may result in denial of the claim. Claimants who complete forms inaccurately more than once, or knowingly submit false claims, may be subject to disciplinary action.
- B. The submitted claim shall contain sufficient information to meet Internal Revenue Service (IRS) requirements to substantiate business expenses (i.e., date, location of destination, business purpose of travel). Subject to Section 4.2(B) and 4.2(C), the primary evidence supporting these requirements shall be detailed receipts. Claims submitted without proper documentation and Department Head authorization will be denied or reduced.
- C. Claimants are advised to use the Claim Reimbursement Checklist form, found on the County's intranet website, to ensure proper documentation is submitted with claims.
- D. Each and every claim must be on file in the Auditor-Controller's office for at least three (3) days prior to issuance of a check, per Government Code Section 29742.

### 6.2 Tax Consequences of Travel Reimbursement

Travel reimbursement amounts may or may not have income tax consequences to the claimant. When a claimant is required to account for their expenses through qualifying written Accountable Plans, as described in this policy, it is the County's position that the requirement that all reimbursement be reported as claimant income to the IRS does not apply. Claims that do not meet the criteria of the County's Accountable Plan will be reported as income to the claimant to the IRS. ([2021 Publication 463 \(irs.gov\)](https://www.irs.gov/publications/p463) )

### 6.3 Accountable Plan - Definition

An Accountable Plan, as defined by the IRS, must meet all the following conditions:

- A. The traveler's expenses must have been incurred while in the conduct of official County business.
- B. The traveler must adequately account for expenses within a reasonable period of time. Per this policy, travel reimbursement requests must be submitted within 60 days after expenses have been paid or incurred.
- C. Traveler must return any excess reimbursement or allowance within a reasonable period of time. If traveler received an advance prior to travel, the Travel Expense Claim form is due within 10 working days of traveler's return, and the excess advance must be returned to the County.

### 6.4 General Requirements

- A. A Travel & Reimbursement Pre-Authorization form signed by the Department Head itemizing expenses approved for reimbursement must be attached to all claims.
- B. All claims for reimbursement must be submitted on a County of Lake Travel Expense Claim form, submitted within the timeframes noted in Section 6.3 above. The claim form must be signed by both the claimant and their Department Head or authorized designee. (refer to Section 1.6 "Authorization Requirements")
- C. Whenever possible, a County-issued credit card (CAL-Card) should be used to pay for registration fees, commercial airline, transportation, and lodging costs. Any travel related expense paid with a CAL-Card is subject to the documentation requirements contained in this policy. All CAL-Card payments for travel shall include the Travel & Reimbursement Pre-Authorization form and any other required documentation when submitted for processing to the Auditor-Controller.
- D. Claims must include the destination and business purpose of the trip. Supporting documentation with dates of the qualifying event that necessitated the trip must be attached.
- E. Claims must be received by the Auditor-Controller's office within 60 days of the first date of travel. Claims submitted after 60 days are considered taxable income by the IRS. Late submittals do not meet Accountable Plan requirements, and therefore will not be reimbursed under this policy.

## 6.5 Transportation Claims

- A. Receipts for transportation by common carriers (plane, bus, shuttle, train, ferry) are required, unless previously paid through department's County-issued credit cards (CAL-Cards).
- B. Receipts are required for reimbursement of checked baggage fees.
- C. Original receipts from car rental companies are required. The County will not reimburse pre-paid or refuel options. If a rental car is used, the traveler may be reimbursed for fueling the rental vehicle only by attaching an original fuel receipt.
- D. All claims for travel greater than 1,500 map distance miles round trip, and travel to or around the Las Vegas, Nevada area, must be accompanied by a Board of Supervisors Minute Order approving the travel and accompanying expenses, unless specifically exempted by Section 1.6(D).

## 6.6 Mileage Claims

- A. Traveler must use the County of Lake Travel Expense Claim form for Mileage, which follows IRS rules for an Accountable Plan.
- B. Traveler must attach a printout of the State of CA mileage reimbursement rate (one page) for the period of travel as found on the State Controller's webpage: [https://www.sco.ca.gov/calaters\\_global.html](https://www.sco.ca.gov/calaters_global.html). Once at the website, scroll down the page and click the link for the current year mileage (e.g., 2023 Mileage Reimbursement Rate) to view the current rate.
- C. Traveler must also attach a printout from a website distance calculator, such as Google Maps, as documentation of miles being claimed.
- D. To be cost effective when producing reimbursement checks, mileage should be accumulated until a minimum of \$10 in reimbursement is reached. If nearing the end of the 60-day submission period the claim is less than \$10, then the traveler may submit a claim for less than \$10.

## 6.7 Lodging Claims

- A. Reimbursement for lodging is determined by the actual cost of the traveler's authorized stay, provided it does not exceed the limits of GSA per-diem rates for the destination state/city. GSA per-diem rates by state/city are accessible at <https://www.gsa.gov/travel/plan-book/per-diem-rates?gsaredirect>. A printout of the webpage with the per-diem rates for the destination state/city must be attached when claiming lodging reimbursement. Lodging expenses more than the GSA per-diem or convention rates requires prior authorization from the County Administrative Officer (CAO).

- B. Except as noted under Section 3.2, any excess expense will be considered as paid from an unqualified plan and will be considered taxable income to the employee. The County discourages employees incurring lodging expenses in excess of GSA per-diem rates.
- C. An itemized receipt from the hotel, motel or other approved lodging accommodation is required, unless prepaid (prior to the stay) using the Department's County-issued credit cards (CAL-Cards). The itemized receipt is required to be submitted with the CAL-Card statement on which it was charged.
- D. Lodging expenses incurred by a member of the Board of Supervisors whose travel was authorized by Board motion must be accompanied by a Board of Supervisors Minutes approving the travel and accompanying expenses.

## 6.8 Meals Claims

- A. Travel-related meal expenses include meals consumed while conducting County business (e.g. attending training, job-related continuing education, conferences) where travel requires an overnight stay. Travelers are expected to take advantage of meals considered part of a training, conference, or program, and for which the cost is covered by payment for the event. Meals will not be reimbursed when provided by the event. The event flier or other descriptive information must be included with the travel claim to determine whether or not meals were offered.
- B. If, for business reasons or due to dietary restrictions, a traveler does not take advantage of a provided meal, the traveler may claim the per diem rate, but a written explanation (rationale) must accompany the Travel Expense Claim form.
- C. Reimbursement for meals shall be determined using the federal per-diem guidelines for the destination state/city of the authorized travel. (See GSA Meals & Incidental Expenses per-diem table, <https://www.gsa.gov/travel/plan-book/per-diem-rates/mie-breakdown> ). A printout of the webpage supporting per-diem rates must be attached when claiming reimbursement for meals.
- D. GSA meal expense rates include taxes and gratuity (tips). Traveler will not be reimbursed separately for those items.
- E. All meals must be purchased to qualify for reimbursement. Receipts are not uniformly required if using per diem rates, with the exception of Section 4.2(C). However, the employee may be asked to provide a receipt as verification they actually purchased the meal for which per diem reimbursement is claimed.
- F. **CAL-Cards may not be used to pay for meals of any kind.**
- G. Reimbursement for meals related to same day travel (i.e., no overnight stay), do not meet Accountable Plan requirements and, are considered wages, subject to federal and state income tax, per/RC §. 162(a)(2) (<https://www.irs.gov/pub/irs-drop/rr-99-7.pdf> ). The Department Head may choose to approve reimbursement of meals for same day travel, however the reimbursement will be taxable income to the employee.



#### 6.9 Other Expenses

Parking, bridge tolls and other transportation costs noted in Section 2 of this policy may be reimbursable. Receipts must accompany the claim for all eligible transportation expenses of \$5.00 or more.