

Travel and Reimbursement Policy

Atlanta Regional Commission

Effective: May 1, 2018



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Introduction

Purpose

The purpose of this Policy is to provide guidelines to ARC Staff for payment of travel expenses in an efficient and cost-effective manner. Each Group is charged with the responsibility for determining the necessity, availability of resources, and justification for the need and the method of travel.

The Policy is based on the Statewide Travel Policy, which is applicable to several grants within the agency though not applicable to the agency as a whole. As such, it is important for employees to understand the intent of the Policy and work with their management on managing work related travel, accordingly.

This policy shall apply to the expenses incurred by employees of the Atlanta Regional Commission (ARC) while in travel status, either within the ARC region or out of the region. This policy also addresses the employee reimbursement for business expenses in categories other than related to travel status.

Each ARC employee required to travel in the performance of their official duties shall be entitled to reimbursement for legitimate and reasonable expenses incurred as a result of that travel subject to the limitations of this policy. Any employee who must travel outside the Atlanta Region shall obtain prior written approval of their Center Director or designee for such travel by completing a "Business Travel Authorization" (BTA) form. Travel within the Atlanta Region will not require prior approval unless such travel involves extraordinary expenses, (i.e. hotel overnight) that would require prior approval under this policy. Appropriate supporting documentation should be attached. This policy does not negate an employee's obligation to inform his or her immediate supervisor of their absence from the office.

Certain expenses associated with official travel may be paid directly to a vendor or service provider, or advanced to the employee in accordance with this policy. All other expenses shall be reimbursed to the employee upon return from travel status.

Authority

The Director of the Center for Business Services of ARC shall have final authority to interpret the provisions this policy, including the determination of allocable expenses, required documentation, and justification of expenses.

Applicability

This Policy applies to all employees of ARC. Groups or Centers may establish additional procedures surrounding the content of this policy, provided that such procedures are as restrictive or more restrictive than these policies. No Group or Center may adopt policies or procedures less restrictive than this Policy. Where grant or funding agency requirements are more restrictive than this Policy, those requirements supersede.

Compliance and Accountability

Throughout this document, words like "must" and "should" are used. When the term "**must**" is used, no Group or individual has the authority to deviate from the specific policy/procedure. The term "**should**" is used to convey that Groups and individuals are expected to follow the policy/procedure as written and are required to justify any departures from such policy/procedure when the specifics of the situation indicate an alternate procedure is a reasonable departure from the recommended policy/procedure.

This Policy may be revised based on periodic reviews or audits. Appropriate and progressive sanctions for misuse will be implemented. All travel claims must be reported to the Georgia Department of Audits and Accounts.

General Provisions and Violations

General Provisions

ARC reimburses Staff for reasonable and necessary expenses incurred in connection with approved travel on its behalf. ARC encourages Staff to take advantage of government or conference travel discounts whenever possible.

A necessary expense is one for which there exists a clear business purpose and is within the expense policy limitations. A clear business purpose contains all information necessary to substantiate the expenditure including a list of attendees, if appropriate, and their purpose for attending, business topics discussed, and/or how the expenditure benefited the agency.

Establishing policies and procedures for travel expenses enables ARC to effectively comply with federal and state regulations and grant requirements.

These policies are intended to be guidelines for the planning and reimbursement of all approved travel expenses. There are several key points to remember when incurring expenses:

- Under no circumstances should an individual approve his/her own BTA or reimbursement request form.
- Reimbursement requests shall be made on an employee reimbursement form and shall be supported by itemized receipts, when applicable.
- Employee reimbursements will be recorded as non-taxable amounts included on their biweekly payroll direct deposit. Reimbursement requests received in Finance by 5:00 P.M., the Monday before a pay day will be included in direct deposit on the following Friday. Request for exceptions to this procedure shall be directed to the Financial Services Manager. If reimbursements are allowed 30 or more days after returning from travel status, and processed after 60 days, reimbursements will be included as taxable income.
- ARC will not reimburse employees for personal expenses, or other unallowable costs including alcohol or entertainment expenses.

Violations

Notwithstanding specific sanctions and violations established elsewhere in this policy, violations of this policy will be subject to discipline as outlined in the Discipline and Termination chapter of the ARC Employee "Personnel Policy". Repeated violations will result in an escalation of discipline.

Policies Applying To All Travel Expenses

Approval and Authorization

A Center Director or designee, or higher authority must approve a Business Travel Authorization (BTA) Form prior to staff booking travel outside the Atlanta Region. The approver should determine the appropriateness and reasonableness of expenses.

Executive Director Approval

Executive Director travel/expense reimbursements in any form are required to have final approval from the ARC Board Chairman.

Role of the Approver

By approving travel expenses, the approver is attesting that he/she has thoroughly reviewed each transaction and the supporting documentation, and has verified that all transactions are allowable expenses. The approver is the "check" in the expense reporting process to identify potential or actual errors in expense reporting and is equally accountable for all expenditures.

Each transaction must be consistent with Group budgetary and project/grant guidelines. The approver may be required to ensure the correct funding sources are charged according to agency procedure and in keeping with proper fiscal stewardship.

Should expenses not meet approval guidelines, the expense approver may deny the expense. Denied expenses will be considered a personal expense to the employee and will be processed in accordance with the policies, herein.

Upon granting approval of expense submissions, approvers are certifying:

- Appropriateness of the expenditure and reasonableness of the amount;
- Compliance with funding agency regulations and State reimbursement policies;
- Completeness and accuracy of documentation.

Documentation and Receipt Requirements

The overall, specific business purpose of the trip should clearly be stated on expense submissions. Business purpose should include information such as:

- People involved
- Business topics covered
- Brief explanation of duties performed

Required receipts must be attached to the expense report.

Receipts must contain appropriate detail, including starting and ending destinations, hotel charges, and detailed item charges. The requirements for receipts and documentation is discussed in greater detail in Section 6.5 below. A specific business purpose for the expenditure must be noted on every expense submitted.

Purchases made on an ARC P-Card that are missing an itemized receipt will be considered unallowable expenses that must be reimbursed by the employee to the agency.

Section One: Air Travel

1.1 Booking

A Common air carrier shall be used for out-of-state travel unless it is documented that utilization of another method of travel is more cost efficient or practical and approved in accordance with these regulations.

Staff who are combining personal travel with business travel may only do so when the personal portion does not add any cost to the ARC. Travel arrangements must be made to accommodate the business duties of the employee and not personal preference (see Section Six regarding reimbursement for personal travel).

ARC purchased airfare tickets are not available for personal, companion or spouse travel.

ARC will pay for the airfare and/or penalty incurred for a change or cancellation of travel plans when the change or cancellation is required by the agency, or is the result of other unavoidable situations. Such changes should be approved by the Center for Business Services Director. Staff must state the business reason for the need to alter the flight reservation, and the total cost of the flight should be evaluated and approved as reasonable by the approver when completing the final expense report submission.

1.2 Lowest Logical Airfare

Staff on ARC business should always select the lowest priced airfare that meets their approved, most logical itinerary, and reflects agency policy. Staff are expected to use their best judgment to save on airfare cost, considering points of departure and destination, flight times and schedules, etc.

Staff should use penalty or nonrefundable fares whenever feasible. These fares are typically much lower in cost. If the travel plan is subsequently cancelled, the employee will still have an opportunity to reuse the ticket. If a refundable fare must be used, the difference in the cost of the flight should not exceed \$150.

Staff on ARC business may open and maintain frequent flyer/guest accounts with airlines, hotels, car rental companies, and other travel suppliers. The cost of these memberships is the responsibility of the employee and will not be reimbursed by ARC. Staff may retain promotional items, including frequent flyer miles, earned on official agency travel. However, an employee may not make travel arrangements that favor a preferred airline/supplier to receive promotional items/points if this is not the lowest logical airfare per this policy. Frequent flyer miles or other promotional items received when booking group trips are subject to the Hotel Rewards/Frequent Flyer Miles section of the "Purchasing and Procurement Manual."

1.3 Business and First-Class Tickets

ARC will not purchase business or first-class travel accommodations. Upgrades at ARC's expense are not permitted. Upgrades may be purchased at the employee's expense only.

1.4 International Travel

Federal regulations require that U.S. carriers be used for foreign travel for trips funded by federally sponsored programs, unless a U.S. carrier is not available.

The traveler is responsible for knowing which visas and passports are needed. Associated costs and fees are reimbursable if the travel is required and the traveler does not currently possess the valid documents. Receipts must be included for reimbursement. More information regarding international travel can be found in Appendix B.

1.5 Cancellations

It is the traveler's responsibility to closely examine the cancellation/exchange rules and fees before purchasing a ticket. If a trip is cancelled after a ticket has been issued, the airline reservation must be cancelled at least one hour prior to the scheduled flight.

1.6 Exchanges

Unused tickets that are not used prior to their expiration lose their value. It is the employee's responsibility to use airline credits prior to expiration. Credits for cancelled tickets should be used as soon as possible and only for official ARC Business. Most airlines require tickets to be exchanged and used within one year from original purchase date. Credits shall be used for the traveler's next trip if the airline serves the destination.

1.7 Baggage Charges

Most airlines are now charging for checked luggage and for curbside check-in. In the event there is a charge for checking the traveler's first piece of luggage, ARC will reimburse for that charge. If there is no charge for the first piece of luggage, the agency will not reimburse for additional pieces of checked luggage unless an appropriate business purpose explanation is provided. Baggage charges incurred for excess weight will not be reimbursed, unless an appropriate business purpose explanation is provided.

1.8 Other Expenses

Expenses for memberships in travel/airline clubs and/or daily club use are not reimbursable.

Some airlines are now charging for priority (reserved) seating. ARC will not reimburse for this additional expense.

Section Two: Ground Transportation and Car Rental

2.1 Ground Transportation

The most cost-effective method of transportation that will accomplish the purpose of the travel should be selected. Staff should use their own discretion when determining the most cost-effective ground transportation. Among the factors to be considered should be length of travel time, cost of operation of a vehicle, cost and availability of common carrier services, etc. Common carrier shall be used for out-of-state travel unless it is documented that utilization of another method of travel is more cost-efficient or practical and approved in accordance with these regulations.

Staff are responsible for knowing which type of ground transportation is the least expensive in the area. In some areas, public transportation (e.g., taxis, shuttles, ridesharing services, or mass transit) may be the more economical alternative. In other areas, it may be more cost effective to rent a car. When renting a car, the employee should also consider the costs of parking fees and fuel.

When traveling by air or train, staff should use shuttle services or public transportation at the destination when such options are available and less expensive than other means of ground transportation.

Under no circumstances will ARC reimburse parking fines, moving violations, or other fees or violations incurred while driving any vehicle on agency business. This includes ARC fleet vehicles, personal vehicles, and rental cars.

2.2 Car Rental

Employees traveling on ARC business should use an ARC vehicle subject to the Vehicle Use Policy found in the ARC "[Personnel Policy Manual](#)," if available, unless the employee's supervisor determines and provides in writing, in advance of travel, that use of a fleet vehicle is clearly not the most efficient method of travel.

If a fleet vehicle is not available, employees may choose between a rental vehicle or mileage reimbursement for use of their personal vehicle. Provisions for these options are found in the "[Personnel Policy Manual](#)."

Employees traveling on ARC business utilizing the Enterprise Rent-A-Car ARC corporate account are automatically enrolled in Enterprise comprehensive collision coverage. No additional insurance should be selected. **Contact the General Services Manager regarding any other questions related to rental car insurance coverage.**

In the event of an accident while driving a rental vehicle, first contact any necessary emergency services, then contact the **General Services Manager**, as well as the appropriate car rental vendor, for claims handling. The Talent Management Group should be contacted for information on Worker's Compensation. This coverage will only be available for accidents taking place while engaged in ARC business. For this reason, rental cars should never be used for personal business.

2.3 Personal Automobile

Reimbursement for business use of a personally-owned vehicle is calculated per mile, from point of departure after deduction for normal commuting mileage, based on the current reimbursement rate, which can be found on the ARC Intranet. Director level positions receiving an automobile allowance under the Personnel Policy shall not receive additional mileage reimbursement.

The standard per-mile reimbursement rate includes gas, oil, repairs and maintenance, tires, insurance, registration fees, licenses, and depreciation attributable to the business miles driven. If you request reimbursement for mileage, you will not be reimbursed separately for those costs.

In addition, **normal commuting miles must be deducted when calculating total mileage reimbursement.** Mileage travelled by Staff between their Residence and Primary Work Station is considered "commuting miles". Commuting costs are not reimbursable.

Exceptions:

- If travel occurs on a weekend or holiday outside of the normal work schedule, mileage is calculated from the point of departure with no reduction for normal commuting miles.
- If an employee utilizes state-sponsored transportation alternatives (ex. MARTA), the "normal commuting miles" should still be calculated as the direct mileage from the employee's Residence to his Primary Work Station.
- If an employee's Primary Work Station is his/her Residence, the requirement to deduct normal commuting miles does not apply since, by definition, there are none.

Tolls and reasonable parking charges incurred while on official business will be reimbursed, in addition to the mileage allowance. While there are no maximum limits for parking, employees are encouraged to utilize low-cost, long-term parking to minimize the cost.

While driving your personal vehicle on ARC business, your personal vehicle insurance is liable for any damages to yourself or other. ARC staff using personal vehicles for travel are required to have current vehicle insurance, and a driver's license in good standing. See Appendix A for additional information on Mileage Reimbursement.

2.4 Other Transportation

The most reasonable and customary means of transportation should be used when traveling. ARC will reimburse for shuttle or taxi fares, including ridesharing services such as Uber or Lyft, to and from airports and railroad stations when such service is not included in air and rail fares, and where public transportation is not practical. Taxi fares between business meetings while on travel status are reimbursable.

Section Three: Lodging

3.1 Lodging Expense

Staff should select the least expensive option available taking into consideration proximity to the business destination and personal safety. The employee or the travel arranger must inquire about the government rate availability, or the conference lodging rate, and select the lowest available rate. When the hotel or motel is the conference or convention site, reimbursement will be limited to the conference rate, if available.

Staff on ARC business are allowed lodging expenses when their destination is located outside of the ARC region. Written pre-approval must be obtained from the Center for Business Services Director, when lodging is required *within* the region. The approval must be submitted with the employee's receipts when requesting reimbursement.

Reasonable lodging expenses are reimbursed at actual cost. All lodging claims must be documented with receipts and must be at a business that offers lodging to the general public, such as a hotel, motel, or public rental business such as Airbnb.

When lodging is shared, the employee paying for the lodging should seek reimbursement for the full expense.

Upgraded room accommodations that incur an additional charge are not allowed. A complimentary upgrade should be noted on the expense report. Mandatory resort fees are reimbursable as lodging expenses.

3.2 Special Discount Rates and Tax Exemptions

Staff should inquire about any available discount hotel rates for state government employees. Many hotels have discount rates available for government employees with appropriate identification.

State and local government officials and employees traveling within the state on official business are **exempt** from paying the **county or municipal excise tax** on lodging ("hotel/motel" or "occupancy" tax) [OCGA 48-13-51 (H) (3)], regardless of the payment method being used. (*This exemption does not apply to Staff staying at an out-of-state hotel/motel.*) Staff must be able to provide proper identification to document their employment as a state or local government employee.

Additionally, as an employee traveling on official agency business, the lodging is eligible for **exemption** from **State of Georgia Sales Tax** when the payment method being used is either direct bill to the agency, or an issued credit card. Staff should make every effort to avoid payment of sales tax when payment method is other than a personal payment method.

Staff are required to submit a copy of the [Hotel Occupancy Tax Exemption Form](#), upon registration at the hotel/motel. If the hotel refuses to accept the form at check-in, the traveler should attempt to resolve the issue with hotel management before checking out at the end of their stay. If the matter is not resolved by check-out time, the traveler should pay the tax. Failure of the employee to submit the Hotel Occupancy Tax Exemption Form to the hotel/motel may result in non-reimbursement of the tax to the employee.

Per the Transportation Funding Act of 2015, effective July 1, 2015 hotels in the state of Georgia will charge a \$5.00 per room per night hotel tax to Staff. This tax is not exempted for Employees.

3.3 Cancellation

Staff should not book nonrefundable rates or rates that require a deposit unless required by conference lodging.

It is the traveler's or arranger's responsibility to understand the cancellation rules of the room confirmed. No-show charges and penalties will not be reimbursed when the traveler does not cancel reservations within the allotted time. Nonrefundable rates cannot be changed or cancelled; therefore, the traveler is accepting the risk of a non-reimbursable cancellation fee.

In a case where all efforts have been taken, and a fee is still charged, an explanation must be provided when submitting the traveler's expense report in order for the fee to be reimbursed.

3.4 Conference Lodging

Employees who stay at a hotel/motel that is holding a scheduled meeting or seminar may incur lodging expenses that exceed the rates generally considered reasonable. The higher cost may be justified to avoid excessive transportation costs between a lower cost hotel/motel and the location of the meeting.

When the conference does not have an official hotel, the traveler is required to obtain a property within reasonable proximity to the conference.

Section Four: Meals, Incidentals, Travel and Meeting Expenses

4.1 General

Meals are reimbursable on a per diem basis (not actual expenses) for day and overnight business travel outside of the Atlanta Region. Employee meal expenses incurred within the Atlanta Region shall be reimbursed according to Sec. 4.4, Sec. 4.6 and Sec. 4.8 when applicable. **Per diem expenses do not require receipts to be provided.**

Reasonable incidental travel expenses, also known as incidentals, include tips for such things as housekeeping and bellhops. When traveling In State, incidentals are reimbursed at actual cost up to \$ 25 separately from Per Diem Rates following Section 6.5 below. When traveling Out of State, incidental travel expenses are included in Out of State or International Per Diem Rates and are not separately reimbursed.

4.2 Rates

A) **In-state travel per diem rates** includes the cost of meals, taxes and tips on meals. (Incidentals are not included.)

The standard In-State per diem rates are as follows:

Eligible Meals	Per Diem Amount
Breakfast	\$6.00
Lunch	\$7.00
Dinner	\$15.00

The In-State high cost rates are as follows:

Eligible Meals	Per Diem Amount
Breakfast	\$7.00
Lunch	\$9.00
Dinner	\$20.00

High cost areas in Georgia are limited to the following counties: Chatham, Cobb, DeKalb, Fulton, Glynn, and Richmond counties.

B) **Out-of-state travel per diem rates** includes the cost of meals, taxes and tips, and incidentals on meals and follows the appropriate GSA per diem rates for a given geographical area. These rates, as well as a breakdown by meal, can be found on the [GSA website](#).

C) **International per diem rates** include the cost of meals, taxes, tips on meals and other travel incidental expenses. Appendix B and follows the appropriate GSA per diem rates for a given geographical area. (Incidentals are included in the per diem rates.) These rates, as well as a breakdown by meal, can be found on the [GSA website](#).

4.3 Reimbursement Amounts when Traveling

Employees traveling outside the Atlanta Region are paid a per diem amount designed to cover the cost of meals (including taxes and tips) and incidentals, based on the number of meals per day for which the employee is on travel status.

Employees who are provided meals during the course of travel as part of a conference fee, or when hosting an event or when hosted by another party while on travel status, must deduct the corresponding applicable meal rate from the per diem reimbursement request for each meal provided.

Meal adjustments include those provided by hotels, meetings, conferences, or any other source. If a breakfast, lunch, dinner, or reception is offered as part of the conference or other work-related event, and the food and timing are sufficient to serve as a meal, the employee must reduce the per diem by the appropriate allowance amount. If an employee has medical restrictions and cannot eat a meal provided by a source while traveling, the employee should make every effort to notify the source and communicate his/her nutritional needs. If the source does not or cannot honor the request, the employee is not required to deduct the applicable meal allowance from the per diem. However, the employee must include an explanation or other supporting documentation with the reimbursement request.

4.4 Meal Per Diem During OVERNIGHT Travel

Employees traveling overnight outside the Atlanta Region are eligible for per diem amounts designed to cover the cost of three (3) meals per day for all days on travel status other than the first and last day of travel.

Employees are eligible for 75 percent (75%) of the total per diem rate on the first and last day of travel.

For trips involving multiple travel destinations, employees will base the reduction on the per diem rate in effect where the night was spent, as follows:

- **Departure Day:** Where you spend the night.
- **Return Day:** Where you spent the night before returning to your residence or Atlanta Region. As a result, the time of departure and time of return are not considerations for calculating the meal per diem when associated with overnight travel.

When meals are provided to an employee in conjunction with out-of-region travel on a travel departure or return day, the per diem reimbursement rate is reduced by the amount of the provided meals before the 75% proration.

Example: Per diem total reimbursement is \$30 and lunch was provided at no cost on a travel departure or return day, the total allowable reimbursement for that day would be \$15 [(\$30 - \$10 lunch) *.75 = \$15.00].

Each Group Manager or designee must determine when an overnight stay is justified.

4.5 Meal Per Diem During NON-OVERNIGHT Travel Within the Atlanta Region

Employees on ARC business who travel within the Atlanta Region on a work assignment are ONLY eligible for a meal per diem when the assignment is after hours, during the weekend or on a holiday.

Example: Staff required to attend public hearings for community development that are scheduled during the evenings would be eligible for a dinner per diem.

4.6 Meal Per Diem During NON-OVERNIGHT Travel Outside the Atlanta Region

Employees on ARC business who travel outside the Atlanta Region on a work assignment AND are away more than four (4) hours, may receive the applicable per diem for each meal during that time period, even when there is no overnight lodging. The per diem allowance must, however, be adjusted for any meals provided to the employee, as stated in Sec. 4.3.

For travel without an associated overnight stay, the per diem rate will be determined by the location of the business meeting.

4.7 Business Meals Inside or Outside the Atlanta Region (not per diem)

Employees on ARC business attending breakfast, luncheon, or dinner meetings not sponsored by ARC are entitled to receive reimbursement. A reimbursement request for the employee only may be submitted for the actual cost. All the following conditions must be met:

- The purpose of the meeting is to discuss business and the nature of the business is stated on the employee's reimbursement request.
- The breakfast, luncheon, or dinner meeting is planned in advance and includes persons not employed by the agency.
- The meal is an integral part of the meeting.
- A copy of the itemized receipt, meeting agenda, and supporting documentation is required.
- The meal is approved in writing (e.g., memo or email) per occurrence by a Group Manager or higher-level approving authority prior to the date of the event.

Example: An employee is officially engaged to speak at a breakfast, luncheon, or dinner meeting presented by another entity that meets the above criteria and is required to purchase a meal for that engagement.

Example: Aside from the registration fee, a meal purchase is required while attending a conference, seminar, workshop or meeting.

4.8 Employee Group Meals

ARC does not provide meals for its employees except under exceptional circumstances as identified below.

Under certain circumstances, employees may be required to remain at the work site during meal time. Such circumstances include emergency situations, but may also include Group and/or Center meetings or training sessions where the meeting or training session extends beyond a meal time and the employees are not permitted to leave the meeting site. Such scheduled meetings should have sufficient agenda materials to cover four (4) or more hours.

Under these and similar circumstances meal purchases may be incurred for affected employees. Purchase of such meals and beverages (does not include snacks) should be approved in writing (e.g., memo or email) per occurrence at the Group Manager level or higher-level approving authority prior to the date of the event (for non-emergency situations). Emergency situations allow for reimbursement with supporting documentation. Purchases should be invoiced or incurred on a reimbursement basis and not on the agency p-card.

- Infrequent situations may require employees to work beyond their normal schedule or a non-scheduled weekend to meet crucial deadlines or to handle emergencies.
- Where specific grant or funding agency requirements are more restrictive than this policy, grant or funding agency requirements shall supersede this policy.

Supporting documentation requires all the following:

- Itemized receipt including tip amount
- General description of purpose

- List of attendees and RSVP list to ensure that only necessary meals purchased

Example: Employee group meals are for ARC staff only events, such as a Group and/or Center retreat.

Example: Emergency situation – a server crashes and the network is inaccessible for an indefinite period of time.

This Policy does not allow the purchase of meals for a lunch meeting in which the meal and the meeting are one in the same.

Retirement celebrations, year-end celebrations, or other events covered by the employee fund, shall be subject to the availability of those funds and not limited by this policy.

4.9 Non-Employee Meals

A) ARC Hosted Events/Convening

ARC hosted meetings and events where food is provided to non-employees should be purchased following the ARC "Purchasing and Procurement Policy" and depend upon funding agency allowability. This includes meetings of the Board and ARC standing committees.

B) Executive-hosted Meals

Only executive leadership (i.e. the Executive Director and Center Directors), and due to the nature of the duties, approved ARC Employees, may provide meals to individuals who are not employed by ARC, and then only under limited circumstances.

Reimbursement is designed for those occasions when, as a matter of extraordinary courtesy or necessity, it is appropriate and in the best interest of ARC to use public funds for provision of a meal to a person(s) who is not otherwise eligible for such reimbursement and where reimbursement is not available from another source.

This allowance is only available to the Executive Director, Center Directors, and the Manager for Government Affairs under any of the following conditions:

- Individuals are serving in an advisory capacity or there is an exchange of information between individuals that will prove to be beneficial to the agency.
- Dignitaries, advisory board members, or executive-level persons visiting from other governmental units and providing identified gratuity services to ARC. This explicitly does NOT include normal visits, meetings, reviews, etc., by federal or local representatives or consultants.

Purchases, along with required documentation, should be incurred on a reimbursement basis and not on the agency p-card. No receipt should contain alcoholic beverages, personal expenses, or entertainment costs. Supporting documentation requires all the following:

- Itemized receipt including tip amount
- General description of purpose
- List of attendees

Meals provided under this exception must be reasonable and are subject to allowable costs and other policy limitations. Expenses must be in accordance with an established line item in the annual budget. Center Directors and other approved ARC employees should obtain prior approval for such expenses from the Executive Director. The Executive Director should obtain prior approval of such expenses from the Board Chairman.

Section Five: Miscellaneous Travel Expenses

Reimbursable expenses while on official travel status include, but are not limited to, the following:

- Baggage handling services only, this does not include tips which are included in per diem incidentals.
- Business office expenses (copy services, postage, and supplies)
- Business related phone calls, faxes, and internet usage charges and fees
- Conference/Registration fees
- Costs related to passports and travel visas when necessary to accomplish the official business purpose of the trip
- Costs related to vaccinations required and/or recommended for international business travel
- Currency conversion fees
- Laundry or cleaning expenses on trips lasting seven (7) calendar days or more
- Transportation costs from lodging or businesses to restaurants
- Transportation costs to begin travel status, or to return from travel status, including to or from an Atlanta area airport, train station, or rental car facility, including Uber, Lyft or other taxi service, mass transit, parking, or mileage reimbursement under the reimbursement policy above.

Non-reimbursable expenses include, but are not limited to, the following:

- Airline, car, and card membership dues and club fees;
- Airline reserved/priority seating fees
- Travel upgrade fees (air, rail, car)
- Alcoholic beverages
- Bank charges for ATM withdrawals, except on international travel
- Childcare costs
- Clothing or toiletry items
- Commuting between Residence and Primary Work Station
- Country Club dues
- Expenses related to vacation or personal days taken before, during or after a business trip
- Haircuts and personal grooming
- Incidental travel expenses are included in Per Diem Rates and are not separately reimbursed.
- Laundry, cleaning, pressing costs for trips of less than seven days
- Loss or theft of cash advance money or airline tickets
- Loss or theft of personal funds or property
- Lost baggage
- Luggage or briefcases
- Medical expenses while traveling (*Exceptions may be made to accommodate ADA compliance; see Sec. 7.10*)
- Mini-bar charges
- Movies
- No-show/Cancellation fees or fees related to hotel late check-out (unless business or weather related)
- Personal reading materials (magazines, newspapers, etc.)
- Personal vehicle maintenance (including car washes)
- Personal entertainment
- Personal Pet care

- Recreational expenses
- Rental vehicle maintenance (including car washes)
- Saunas, massages
- Shoe Shines
- Souvenirs or personal gifts
- Tips covered by per diem allowances
- Traffic citations (moving violations), parking tickets, court fees and other fines
- Travel accident insurance premiums
- TSA Precheck application fee for airport pre-screening convenience service
- Valet services for parking, when self-parking options are available, unless there are valid security reasons

Section Six: Reimbursement for Travel Expenses

6.1 General

Employees are expected to exercise good stewardship of funds when traveling on official business. Any expenditure disallowed by ARC is the responsibility of the employee. **Travel expenses should be reimbursed through this reimbursement policy and not applied to the agency Purchasing Card, this includes but is not limited to: airfare, lodging, meals, parking, incidentals, etc.** Conference registration may be booked on an agency P-Card pursuant to the P-Card policy in the "Purchasing and Procurement Guide."

6.2 Advances

An employee needing an advance of funds to complete travel may request up to 100% of estimated flight expenses based on the lowest logical airfare as outlined in Section One above for travel upon the approval of a BTA form. Hotel funding advances should be requested via invoice (BTA and/or conference material) as a check payable to the hotel. In all cases, the BTA and advance request must be submitted to Financial Services by the established AP or payroll cutoffs prior to the date funds are needed. All funds advanced represent a liability of the employee to account for said advance in accordance with this policy and to promptly return any unused funds. Employees may opt to return funds by way of a payroll deduction on the payroll period following a return and reconciliation. Time permitting; advances will be included in the payroll preceding the departure date. Any outstanding travel advance must be settled prior to receiving subsequent advances.

6.3 Expense Reimbursement Timing

Within thirty (30) days after return from travel status, an "Employee Reimbursement" form shall be submitted to account for all travel expenses, including funds advanced to the employee, funds paid directly for registration fees, transportation, etc., and expenses requested for reimbursement. Advances in excess of actual travel expenses shall be refunded to ARC with the submission of the employee reimbursement form. Employee reimbursement expenses for which the total expenses are more than 10% greater than the pre-approved amount require the ARC Director's signature. **All employee reimbursements must be submitted within 30 days of returning from travel status.**

Employee reimbursements will be recorded as non-taxable amounts included on biweekly payroll direct deposit. Reimbursement requests received in Finance by 5:00 P.M., the Monday before a pay day will be included in direct deposit on the following Friday. Request for exceptions to this procedure shall be directed to the Financial Services Manager. Reimbursements submitted after 30 days from returning from travel status should not be paid. In the instance that an exception is made and a reimbursement is processed 60 days or more after returning from travel status, the reimbursed amount will be considered taxable income per IRS regulations and will be included on an employee's W-2 form.

6.4 Expense Reimbursement Submission

Appropriate receipts must be attached to the reimbursement request form. If the nature and justification of the expense is not self-evident, please explain in Part 5 on the form. Expenses for which it was not possible to obtain a receipt and for which it is allowed under part 7.5 of this policy, shall be listed in Part 5 in addition to the appropriate area on the form. Undocumented items listed in part 5 should be limited to expenses for which a receipt is normally unavailable, i.e. road tolls, parking meter charges, personal transit or hotel tips.

6.5 Receipts

Staff must always obtain receipts, except when expenses are reimbursed under the Section Four Meal Per Diem above. Itemized receipts should include:

- Name of the vendor
- Date of service
- Description of goods/service
- Amount paid for each individual item
- Total amount paid

Travel expense reports may be selected for audit at any time and all required receipts must be retained by the agency for three years after the travel date.

Receipts are required with the travel expense report for the following expenses, regardless of dollar amount:

- Airline fares
- Hotel expenses
- Rental car expenses
- Breakfast, luncheon, or dinner meetings unless claiming a per diem
- Rail Fares (Amtrak or similar rail transportation)
- Registration Fees
- Visa/Passport fees
- Taxi, mass transit, ride sharing, or other ground transportation expenses

Receipts are not required for the following expenses if individual amounts are less than \$25:

- Parking
- Highway tolls
- Incidentals not included in the Per Diem

No expense should be approved if a required receipt is missing. If receipts are obtained for reimbursable expenses, they should be submitted with the reimbursement request.

6.6 Personal Expenses

Reimbursement of personal expenses shall not be authorized for payment at any time. See Section Five for a list of non-reimbursable expenses.

6.7 Combining Personal Travel with Business Travel

Employees should check with their Supervisor before combining personal and business travel.

For in-state and out-of-state trips that combine personal travel with business travel, reimbursement may not exceed the amount it would have cost the agency if the employee did not combine personal travel with business travel. Combining business travel with personal travel does not, in and of itself, provide justification for using a private vehicle rather than an agency or rental vehicle.

When combining business and personal travel that includes air travel, the air travel costs cannot exceed the cost for the business air travel cost and requires documentation and written approval by a supervisor prior to booking the travel.

When combining personal travel and business travel, baggage and luggage fees should be allocated, accordingly, and be reasonable under the circumstances.

Note: The employee is responsible for any additional costs incurred in booking personal travel combined with business travel.

6.8 Staff with Physical and/or Medical Conditions

The impact of staff with physical and/or medical conditions, while on ARC travel, should be considered on a case-by-case basis. Each Center Director has the authority

to provide reasonable accommodations during business travel for staff with disabilities.

All ARC employees are to be afforded equal opportunity to perform travel for official business even if the travel costs for disabled staff will exceed what would normally be most economical to ARC. For example:

- When a traveler uses a wheelchair, it may be necessary to pay more for an airline ticket so the traveler can fly on a larger airplane that accommodates the wheelchair.
- When a traveler with a physical and/or medical condition rents a vehicle while on travel, a non-standard vehicle size may be required. When a traveler has hearing or vision impairments, there may be a cost of providing auxiliary aids and services to enable the traveler to successfully accomplish the purpose of the travel.

The extra travel costs required to comply with ADA shall be documented and kept on file by the authorizing approver.

Section Seven: Policy Exceptions

7.1 Overview

Requests for exceptions to this Policy should be infrequent and requested in advance. Management will generally not grant exceptions to travel Policy when it appears that, with proper planning and reasonable effort, the additional costs could have been avoided. Repetitive requests for similar exceptions, particularly after-the-fact requests, will be carefully reviewed and, when circumstances warrant, denied.

Staff should not consider approved exceptions to be a blanket waiver of the travel regulations. Exceptions are only granted for an individual or individuals participating in a scheduled event, and are only allowable for the specified dates of the event. Staff who deviate from the travel regulations, without receiving written authorization, will be subject to employee discipline.

7.2 Procedures for Requesting Travel Exceptions

Agencies requesting travel exceptions should submit their request in writing to the Center for Business Services Director with as much advance notice as possible. All written requests must come from the cognizant Center Director or other designated official and must be submitted prior to the expected travel date. All written requests should include the following:

- The name(s) of the person(s) for which the exception is requested,
- An explanation of the purpose of the trip,
- An explanation of the types of expenses to be incurred, and
- The anticipated travel dates.

7.3 Approval/Denial of Travel Exceptions

The Center for Business Services is responsible for approving or denying all requests for travel exceptions. Written documentation will be returned to the requesting agency indicating whether the request was approved or denied.

Appendix A: Mileage Reimbursement Examples

The following are examples that depict situations in which ARC may consider an employee's personal vehicle mileage as business expense and the transportation expenses are reimbursable, versus personal commuting and the transportation expenses are not reimbursable.

Business Miles versus Commuting Miles

Round-trip mileage between your Residence and your Primary Work Station is personal commuting expense and is not eligible for travel reimbursement.

Residence: The primary location (tax home base) where you personally reside.

Primary Work Station: The location an employee regularly reports to for work. An employee's supervisor must use good judgment and declare one of the following as an employee's Primary Work Station (PWS). It shall be used for all applicable mileage calculations.

- 1) Headquarters or Satellite Office – When an employee works the majority of his/her business days at a regular office site away from his/her Residence, such site is his/her PWS.
- 2) Home Office – When an employee works from his/her primary residence (tax home base) for the majority of his/her business days and is not required to travel to an office to carry out job duties, such residence is considered the PWS.

Temporary Work Station: A temporary work site away from the Primary Work Station, including meeting sites, where your work assignment is realistically expected to last (and does last) one year or less.

Telework: When an employee participates in a Telework program and periodically works from his/her residence, but the majority of his/her work days are spent at a regular non-residence office site, the non-residence office site is still considered the employee's PWS, even on days where the employee works from his/her residence.

Route or Territory Travel: When an employee travels a route or territory each day, leaving from his/her primary residence (tax home base) to multiple work sites and returning to his/her residence at the end of the work day and is not required to travel to a regular office site during the day, the employee's primary residence is considered the employee's PWS. **If such employee is required to travel to an office location for meetings or work on a periodic or infrequent basis, such office location is considered as part of his/her route/territory for the day and no commuter mileage reimbursement shall apply.**

Comprehensive examples of reimbursable mileage:

- 1) An employee's Residence is in Duluth and Primary Work Station is in Atlanta. The employee's normal commute mileage is 60 miles round trip (RT).
 - a) The employee leaves in the morning from his/her Residence to attend a meeting in Lawrenceville and then returns to his Residence. The total distance travelled is 40 miles RT. The employee's total (business) miles (40) are less than the normal round-trip commute miles (60), so there is *no reimbursement* for business mileage.
 - b) The employee leaves in the morning from his/her Residence to attend a meeting 40 miles away and returns to his Residence, afterwards. The total distance travelled is 80 miles RT. The employee's reimbursable business mileage is 20 miles (80 miles traveled less 60 miles normal

commute mileage = 20 business miles.)

The *direction* of the meeting or Temporary Work Station from the employee's Residence is not factored into the reimbursement. The normal commute miles must always be subtracted when an employee travels from their Residence to a meeting or Temporary Work Station.

- 2) Employee's normal commute mileage is 15 miles one way. Employee leaves from home on Saturday and drives to his/her Primary Work Station outside of his/her normal work schedule and returns to his/her Residence at the end of the day. The employee's total reimbursable business travel is 30 miles. If travel occurs on a weekend or holiday outside of the normal work schedule, mileage is calculated from the point of departure with no reduction for normal commuting miles.
- 3) Employee's normal commute is 30 miles one way. The employee traveled from his/her Residence in Atlanta to Savannah on Sunday. Sunday is not a scheduled work day for the employee. The employee spent three nights in Savannah and returned home on the fourth day, Wednesday. On Sunday (day one) no reduction for normal one-way commute from mileage is required since Sunday was not a scheduled workday. On day two and three mileage is calculated from the point of departure with no reduction for normal commuting miles. On Wednesday (day four) the employee deducts 30 miles for normal one-way commute from mileage calculated from the point of departure.

Appendix B: International Travel

Approval Authority

In addition to all other policies set forth in this *Policy*, the following policies must be adhered to when traveling internationally. The following approvals must be obtained in advance, dated and submitted with the traveler's expense report.

If the traveler is...	Then, approval must be made in advance by...
An employee	The Center Director or designee
Director	The Board Chair

Air Travel

The Fly America Act was enacted to mandate the use of U.S. flag air carriers for federally funded international travel. The Federal Travel Regulations requires international flights be on U.S. flag air carriers whenever possible, which is accomplished when code sharing is present. Code sharing occurs when two or more airlines "code" the same flight as if it was their own. In other words, the international flight may be on a foreign air carrier's plane, but is considered the same as one operated by an U.S. flag air carrier. Compliance with the Fly America Act is satisfied when the U.S. flag air carrier's designator code is present in the area next to the flight numbers on the airline ticket, boarding pass, or on the documentation for an electronic ticket (passenger receipt).

What does this mean to you? If you are scheduling international travel that is federally funded, you must ensure that all flights, where possible, are scheduled on U.S. flag air carriers or on foreign air carriers that code share with a U.S. flag air carrier

Meals & Incidentals Reimbursement

For employees traveling internationally, meals, taxes, tips on meals, and other travel incidentals are included in the Per Diem Rate and are based upon GSA tables.

Incidental travel expenses included in the per diem rate for international travel include: fees and tips given to porters, bellhops, hotel housekeeping, stewards/stewardesses, and hotel staff.

Ground transportation costs (e.g., taxi, shuttle) to and from airports and railroad stations, and between business meetings, as well as the Reimbursable Miscellaneous Expenses referenced in Section 5, are not included in the per diem, and are reimbursed separately.

Staff are eligible for 75 percent of the total per diem rate on the first and last day of international travel. For a complete listing of the GSA per diem tables, visit the GSA per diem website.

Other International Travel Expenses

With proper documentation, justification, and approval, ARC will reimburse:

- Commission for currency conversion or traveler checks, when deemed necessary;

- Bank charges for international ATM withdrawals;
- Services of guides, interpreters, packers, or drivers, when deemed necessary;
- Fees for the issuance of passport, visas, and/or affidavits, when required for business international travel;
- Costs related to vaccinations and inoculations required and/or recommended for international business travel.

Foreign Currency Conversion

When a traveler incurs expenses in a foreign currency each expense should be converted to United States dollars (USD). The following methods are acceptable:

- A. Credit card statement: If the expenses are charged, the credit card company will convert them to USD.
- B. Conversion of charges via the internet for the *dates of travel*. Currency rate conversion based on actual cash exchange. Use the following formula:

$$\mathbf{F \times C = U}$$

F = amount of charges in foreign currency

C = conversion factor (USD's per unit of foreign currency)

U = equivalent expenses in US dollars

Example:

F = **\$100** of charges in Canadian Dollars

C = \$.68 USD's per Canadian Dollar

U = \$100 CD x \$.68 USD/CD = **\$68 USD**