



# Poudre School District

## **DKC - EXPENSE AUTHORIZATION/REIMBURSEMENT (MILEAGE AND TRAVEL)**

### EXPENSE AUTHORIZATION/REIMBURSEMENT (MILEAGE)

#### GENERAL INFORMATION

Employees shall be reimbursed for mileage claimed in the course of conducting necessary and legitimate District business.

Detailed guidelines and regulations are included in the procedures outlined in the Business Users Guide. The Business Users Guide is available in the accounting department.

#### REGULAR MILEAGE REIMBURSEMENT RATE

If a personal car is used for District business, an employee will be reimbursed for mileage at a rate established annually during the budget process. This rate shall be no more than the maximum rate allowed by the Internal Revenue Service (IRS).

#### SPECIAL MILEAGE REIMBURSEMENT

As identified in the Employee Agreement, special mileage reimbursements for homebound instructors and specific mountain school staff members are made through payroll and are considered taxable gross income for the purposes of complying with current IRS regulations.

Homebound instructors and specific mountain school staff members shall receive their mileage reimbursements through payroll at a rate established annually during the budget development process.

The controller or designee may authorize similar special mileage reimbursements.

#### MILEAGE CLAIMS NOT ALLOWED

Under IRS regulations, employees may not claim mileage for these trips:

Traveling from home to their work location. Employees may not claim mileage for their first trip to work, and they may not claim mileage when they return to work if they go home for lunch.

Traveling from their work location back home. Employees may not claim mileage if they go home for lunch, and they may not claim mileage when they go home for the evening.

Traveling from home to their work destination (if their work destination is not their normal work location).

Traveling from another work location back to their home (if the work location is not their normal work location).

## MILEAGE CLAIMS FOR SECOND TRIPS

Employees shall be reimbursed at the current rate when they are required to make a second trip back to work for an extraordinary purpose or to take care of a work emergency outside their normal working hours.

For detailed procedures related to mileage reimbursement, refer to the travel section of the Business Users Guide.

## EXPENSE AUTHORIZATION/REIMBURSEMENT (TRAVEL)

### DISTRICT POLICY

The District will make payments related to in-state and out-of-state travel expenses when the travel is authorized as District business.

Detailed guidelines and regulations are included in the procedures outlined in the Business Users Guide. The Business Users Guide is available in the accounting department.

### TRAVEL APPROVAL PROCESS

Employees first discuss the merits of proposed travel with their District administrator to determine how the proposed travel would benefit the District and support its goals.

Every effort should be made to attend the training locally or in state.

Out-of-District travel shall be prioritized as follows:

- Required training
- Training directly related to job position
- Professional activities directly related to job position
- Seminars directly related to job position
- Conferences directly related to job position

### REQUIRED DOCUMENTATION

Employees are required to submit receipts for all travel expenditures except mileage, per diem for meals, and small expenses for which receipts are not normally available

(e.g., baggage handling, metered parking, etc.). Under Internal Revenue Service (IRS) regulations, receipts must contain the following information:

- The amount of the expense
- The date of the expense
- The place of the expense
- The business justification for the expense

## TRAVEL TIME

Depending on the proximity of the travel destination to the District and flight (or other transportation) schedules, the District allows a portion of or an entire normally scheduled working day for travel to the destination and a portion of or an entire normally scheduled working day for travel home from the destination.

No deduction will be made from leave time or charged to the employee while in transit to or from the travel destination while conducting District business on a normally scheduled work day, or if required to stay at the destination over the weekend to reduce the cost of airfare.

If the mode of travel chosen causes an employee to be absent any additional normally scheduled working days, the employee must use leave time or be charged for the absence.

## ADDING A “LEG” TO THE TRIP

An employee may add a “leg” to a trip if there is no additional expense to the District. The employee must bear the total cost of any additional expense incurred.

## SPOUSE, FAMILY MEMBER(S), OR COMPANION(S)

An employee’s spouse, family member(s), or other companion(s) may accompany the employee on trips involving District travel only if there is no additional cost to the District. The employee must pay additional costs incurred.

## TRAVEL ADVANCE SPENDING LIMITATION

Travel advances are provided; however, an advance does not imply approval for all travel-related expenditures nor does it imply approval to spend the entire travel advance.

For detailed procedures related to travel, refer to the travel section of the Business Users Guide.

Adopted: September 1973  
Revised: January 1975

Revised: February 1976  
Revised: June 1990  
Revised to conform with practice: May 22, 1995  
Revised: August 11, 1997  
Revised: June 28, 2004  
Revised: September 27, 2004

LEGAL REF:  
C.R.S. 24-18-104(3)(d), (e)