



# Policy 3340 Travel on County Business

Version: 5.0

Effective Date: MM/DD/YYYY

Board or Administrative: Board

## Policy Statement

It is the policy of Dakota County to reimburse staff for reasonable and necessary expenses incurred during work-related travel, and to compensate nonexempt employees for work-related travel in accordance with applicable law.

~~This policy provides the basis for determining whether travel costs incurred by an employee serve a public purpose, are necessary and directly related to the betterment of the County, and therefore eligible for County expenditure.~~

## Definitions

- "The County" refers to the officers, employees, agencies, and facilities of Dakota County government.
- "The County Board" refers to the Dakota County Board of Commissioners.
- "Clients": Persons refers to persons receiving services from or funded by Dakota the County and persons in county County custody.
- *Commuting mileage*: Travel between home and the employee's regular workplace location. Commuting mileage includes multiple trips between an employee's home and their regular workplace location on a given day and such a trip on a day when the employee is not regularly scheduled to work. Commuting mileage does not include travel from an employee's home on County business to a location other than the regular workplace if the employee travels from home to the regular workplace and back on the same day.
- ~~Externally organized conference: County business related meeting scheduled, organized and sponsored by a commercial entity, governmental agency or nonprofit corporation~~
- "Designated work location" refers to the County facility which an employee's assigned work location when working onsite.

- “Federal per diem rate(s)” refers to the rates established annually by the U.S. General Service Administration for lodging, means, and incidentals. As published in IRS Publication 1542
- ~~Meal: Commercially prepared meal~~
- ~~Mealtime: Between midnight and 6:00 am (breakfast) Between 11:00 am and 2:00 pm (lunch) Between 7:00 p.m. and midnight (dinner)~~
- “Home-to-work travel” refers to travel between an employee’s home and their designated work location.
- *Persons doing business with the county:* Representatives of current or potential county vendors/contractors or governmental agencies
- ~~Regular workplace location: The location where the employee is assigned to work and performs official duties on a regular basis. The regular workplace of an employee may change during the course of employment. A regular workplace location includes a non-County facility to which the employee is indefinitely assigned to perform official duties. The employee’s department head will determine an employee’s regular workplace location.~~
- “Standard mileage rate” refers to the rate established annually by the Internal Revenue Service for purposes of mileage reimbursement.
- ~~Training conference:~~ A conference which is part of the County’s human resource development program and which is not held in a county facility; excludes conferences which are part of a program for which the employee is being reimbursed pursuant to Policy 3300 Human Resource Development.
- ~~Travel~~

## Source

This policy conforms to Minn. Stat. §§ 471.38, 471.96 (1) and 471.97 governing expenses incurred by employees in the course of conducting County business.

## General

### A. APPLICATION AND ADMINISTRATION

This policy applies to all employees and elected officials of the County. If this policy conflicts with a current collective bargaining agreement, the latter controls. Should there be any conflict between this policy and state or federal law, the latter controls. If there are recurring unique circumstances ~~which~~ that exist in a particular department which may pose a conflict or inconsistency with this policy, that ~~department~~ Department head Head may establish special policies and ~~rules of procedure~~ procedures to cover those circumstances, subject to review by the County Board.

## **B. TRAVEL REQUESTS AND APPROVAL**

All travel requests are approved by the Department Head/Division Director. Out-of-state travel to a common destination by two or more staff members within a division requires ~~the~~ approval of the County Manager.

## **C. BILLINGS**

Whenever possible, employees make travel and accommodation arrangements in advance and request that the County be billed. All authorized travel expenses ~~which that~~ are not billed directly to the County are paid by the employee subject to reimbursement upon approval of a Travel Expense Claim.

## **D. TRAVEL ADVANCES**

In the event of ~~an emergency situation~~an emergency, cash advances may be issued with the approval of the Department Head /Division Director and the ~~Financial Services~~Finance Director. Such requests are the exception to normal practice and documentation regarding the nature of the emergency, purpose of travel, and amount are needed. Travel advances for rail, bus or air fare and subsistence may be granted.

## **E. AUTHORIZED EXPENSES**

### **Privately Owned Automobile**

Employees are reimbursed for travel~~ing~~ on official County business with a private automobile at the standard mileage rate ~~identified periodically by the Internal Revenue Service~~. Mileage is paid on the most reasonable direct route. Employees are not reimbursed for their commuting mileage.

#### Reimbursable Mileage General Rule:

Start of the work day: Mileage reimbursement commences after the first business stop of the day, unless the first business stop is farther than the employee's one-way commuting mileage. In that case, the employee may claim the difference as reimbursable mileage.

During the work day: All mileage between points visited on County business during the work day can be claimed.

End of the work day: Mileage reimbursement from the last stop to home cannot be claimed unless the distance to the employee's home is greater than the employee's one-way commuting mileage, in which case the difference may be claimed.

Optional method: As an alternative, an employee may claim mileage reimbursement for all miles driven during the business day, less their round trip commuting mileage between their home and regular workplace location.

When two or more employees are traveling on County business in the same automobile, mileage reimbursement is made only to the employee who is driving.

The following are examples of how to determine reimbursable mileage under this policy:

1. Traveling from the employee's home to the regular workplace location and returning home from the regular workplace location is commuting mileage and is not reimbursed, even if the employee makes more than one such roundtrip in a day or makes a trip on a day that the employee is not typically scheduled to work.
2. When traveling from the employee's home to the employee's regular workplace location, and then to any other location on County business and back to the regular workplace location, reimbursable mileage is the mileage from the regular workplace location to the second location and return, with no deduction for commuting mileage.
3. When traveling from the employee's home to any location other than the employee's regular workplace location on County business and then to the employee's regular workplace location, reimbursable mileage is the total mileage for the trip, less the employee's one-way commuting mileage.
4. When traveling from the employee's home to any location other than the employee's regular workplace location on County business and returning home, reimbursable mileage is the total roundtrip mileage less the normal roundtrip commuting mileage from home to the regular workplace location.
5. When traveling on County business from the employee's home in the evening and returning home, reimbursable mileage is the total roundtrip mileage without any commuting deduction, if the employee has also traveled from home to the regular workplace location on the same day.

### **Overnight Travel**

When traveling away from home overnight on County business, the employee is reimbursed the actual mileage driven on the initial travel from the employee's home to the overnight location (less the one-way commuting mileage from home to the regular workplace) and the actual mileage driven on the return travel from the overnight location to the employee's home (less the one-way commuting mileage from the regular workplace to home), or the prevailing roundtrip tourist air fare rate (if applicable), whichever is less. The employee is also entitled to reimbursement for any other miles driven on County business during the overnight business trip, such as travel to another meeting location, without any commuting mileage deduction.

## **Telecommuting**

Employees who are permitted to telecommute must have a County facility designated by their department head that is considered their regular workplace location. Travel between the telecommuting employee's home and the regular workplace location is considered to be commuting mileage.

## **Parking**

Employees using private automobiles and County vehicles are reimbursed on an actual expense basis for parking. Receipts for such payments are submitted with the expense reimbursement request whenever possible

## **Commercial Transportation**

Employees may travel by commercial transportation when authorized. Air transportation is by coach class when available, unless in-flight meetings or conferences have been arranged. Railroad accommodations may include lower berth or roomette in case of overnight travel.

## **Car Rental**

Employees may use a rental vehicle at County expense when authorized or in emergency situations. When using rental vehicles, the lowest possible rate is to be selected.

## **Taxi/Bus**

Payment for taxi, bus or limousine service is authorized when no private vehicle is available

## **Meals**

### Meals Reimbursement

The County reimburses some business-related meal expenses that have been incurred by its employees. Meal expenses are reimbursed only in accordance with this policy. This policy addresses occasions where employees have expended personal funds for their own or others' meals. This policy does not apply to the purchase of meals with county funds or credit cards nor does it authorize advances to county employees for the purpose of purchasing meals.

### Travel Away From Home Overnight

When traveling away from home overnight on county business not in connection with a meeting where a meal is included in the cost of attending the meeting, an employee will be reimbursed for meals at the federal per diem rate. Meal receipts are not required.

Alternatively, an employee, at ~~his~~their request, may be reimbursed for actual meal expenses,

including tax and gratuity, but excluding alcoholic beverages, in an amount not to exceed the limits annually determined by the County Manager for each city. Meal receipts are required if the claimed reimbursement exceeds the federal per diem rate.

When traveling away from home overnight on county business, and the county business includes a meeting where one or more meals is included in the cost of the meeting, an employee will be reimbursed for meals at the federal per diem rate less 25% if a breakfast is included, less 25% if a lunch is included, and less 50% if a dinner is included. Meal receipts are not required. Alternatively, an employee, at her request, may be reimbursed for actual meal expenses, including tax and gratuity, but excluding alcoholic beverages, in an amount not to exceed the limits annually determined by the County Manager for each city. Meal receipts are required if the claimed reimbursement exceeds the federal per diem rate.

On the first and last day of travel away from home overnight on county business, the county provides 75% of the daily federal per diem rate. ~~the federal per diem rate will be prorated by dividing the day into 6-hour quarters as follows:~~

~~Midnight to 6 a.m.~~

~~6:00 a.m. to noon~~

~~Noon to 6 p.m.~~

~~6 p.m. to midnight~~

~~One-fourth of the federal per diem will be provided for each quarter (or part thereof) of the day during part of which the employee is traveling away from home overnight. Meal receipts are not required. Alternatively, an employee, at his request, may be reimbursed for actual meal expenses, including tax Page 5 of 10 and gratuity, but excluding alcoholic beverages, incurred during mealtime on the part of the day during which the employee is traveling, in an amount not to exceed the limits annually determined by the County Manager. Meal receipts are required if the claimed reimbursement exceeds the federal per diem rate.~~

#### Other Meals

When outside Anoka, Carver, Dakota, Goodhue, Hennepin, Ramsey, Rice, Scott and Washington Counties during mealtime on county business but not away from home overnight, an employee will be reimbursed for her meals at a flat rate set by the County Manager or for ~~his~~their actual meal expense, excluding alcoholic beverages, up to a limit set by the County Manager. Meal receipts are required.

An FLSA non-exempt employee who occasionally is required to work extra hours and who therefore must be away from home and work during mealtime will be reimbursed ~~his~~their meal

expense incurred for the mealtime during which the employee worked the extra hours. The reimbursement will cover the actual cost of the meal, tax and gratuity, excluding alcoholic beverages, in an amount not to exceed the limits annually established by the County Manager. Prior approval of the supervisor is required. Meal receipts are required.

#### Others' Meals

When on county business whether away from home overnight or not, an employee will be reimbursed her and others' meal expense incurred during mealtime if incurring the meal expense was necessary to the conduct of county business because the county business had to be conducted at mealtime and could not be conducted at an alternate time and (a) county elected officials or persons doing business with the county were present or (b) the employee ate a meal with the clients while transporting county clients.

Meal receipts plus documentation of the time, place, business purpose and attendees are required. The reimbursement will be limited to the actual cost of the meal, tax, and gratuity, excluding alcoholic beverages, in an amount not to exceed the limits annually established by the County Manager. The employee will be reimbursed for ~~his~~their own meal expense and that of other meeting participants she paid for, provided that such other participants are not public employees who are entitled to reimbursement from their own employers or otherwise entitled to have their meals paid by another agency.

#### Exclusions

Meal reimbursement is never made in the following circumstances:

1. In connection with a meeting exclusively among county staff.
2. Solely because the employee was working at a county worksite different from the normal worksite.
3. Solely because the employee was working in the field away from the normal worksite but was within Anoka, Carver, Dakota, Goodhue, Hennepin, Ramsey, Rice, Scott and Washington Counties.
4. When it would result in an employee being reimbursed more than once for the same meal.

#### Prior Approval

Meal reimbursement pursuant to B requires prior approval of the department head. Meal reimbursement pursuant to "E-Meals, para. 8-9" requires prior approval of the department head, unless the employee's position is in DBM level for "Exclusions" or "Prior Approval" above.

### Tax Consequences

1. Reimbursements made pursuant to “E-Meals, para. 2-9” will not be additions to employees’ gross income.
2. Reimbursements made pursuant to “E-Meals, para. 6-7” will be additions to the gross income of the reimbursed employee in an amount equal to the reimbursement.
3. The employee is solely responsible for any tax owed as a result of meal reimbursements made by Dakota County.

### Reimbursement Rates

Meals are reimbursed at flat rates established annually by the County Manager. The County Manager utilizes State of Minnesota rates as guidelines for in-state travel and a major travel index for out-of-state travel. (Currently, the U.S. General Services Administration website is used.) Meal reimbursement is not available for meals included in the registration fee for conferences and seminars.

### SUMMARY OF MEAL REIMBURSEMENT POLICY

#### Meals While Traveling Away From Home Overnight

Circumstances	Amount	Receipts	Prior Approval	Others’ Meals	Taxable
Traveling away from home overnight to an event with no meals included (E-Meals, para. 2)	Federal per diem (pro-rated for partial days) or actual cost up to limit set by County Manager	Yes if claiming actual cost, no if federal per diem	No	N/A	No
Traveling away from home overnight to an event where some meals are included (E-Meals, para. 3)	Federal per diem pro-rated for included meals or actual cost up to limit set by County Manager	Yes if claiming actual cost, no if federal per diem	No	N/A	No



Outside Anoka, Carver, Dakota, Goodhue, Hennepin, Ramsey, Rice, Scott and Washington Counties during mealtime (E-Meals, para. 6)	Flat rate set by county administrator or actual cost up to limit set by County Manager	Yes	No	N/A	Yes
Required to work extra hours over mealtime (E-Meals, para. 7)	Actual expense up to limit set by County Manager	Yes	Yes	N/A	No
When necessarily meeting with others to conduct county business (E-Meals, para. 8-9)	Actual expense up to limit set by County Manager	Yes, plus documentation of time, place and business purpose	No, if DBM is under "Meals-Exclusions" or "Meals-Prior Approval"; otherwise yes	Yes	No

### **Lodging and Incidentals**

Employees on travel status are reimbursed for lodging and incidentals at actual cost, in accordance with the following:

1. Charges for lodging for the night prior to the formal start of a conference, seminar, meeting, etc., and those nights when the event is actually in session.
2. Expenses for alcoholic beverages are not reimbursable.
3. Reasonable non-meal tips and personal telephone calls are reimbursable.

### **Expense Reimbursement on Purchase Card**

The policies and procedures contained in Policy 3340 are applicable regardless of whether the employee requests expense reimbursement or makes purchases with a County-issued

purchasing card. With respect to taxable meals, the expense reimbursement method is required for all employees.

## **F. OUT-OF-STATE TRAVEL POLICY FOR ELECTED OFFICIALS**

### **Travel out-of-state by County Commissioners**

1. Travel out-of-state by a County Commissioner may be undertaken in accordance with this policy.
2. In the annual budget and the County Board operating rules, the County Board will establish a Page 8 of 10 Travel and Training expense budget for each County Commissioner to access during the budget year. Each County Commissioner may expend this budget amount for the County Commissioner's travel and training within or beyond the State of Minnesota. In doing so, each County Commissioner shall have the authority to determine that such travel or training is appropriate and relevant to carrying out the statutory duties of the County Board.
3. In the annual budget the County Board will establish a direct program expense budget for the Workforce Investment Board. The County Commissioner who has been appointed as liaison to the Workforce Investment Board may expend funds in this budget for the County Commissioner's Workforce Investment Board-related travel and training beyond the State of Minnesota.
  - a. In doing so, the County Commissioner shall have the authority to determine that such travel or training, up to two (2) trips per year, is appropriate and relevant to carrying out the duties of County Commissioner liaison to the Workforce Investment Board.
4. Out-of-state travel by a County Commissioner that exceeds the Commissioner's Travel and Training expense budget or the Workforce Investment Board direct program expense budget established during the budget process and County Board Operating Rules shall require passage of a separate resolution of the County Board specifying that the travel or training is appropriate and relevant to the carrying out the statutory duties of the County Board and specifying the source of County funds for such travel.
5. Nothing in this policy shall prohibit or apply to out-of-state travel by a County Commissioner utilizing funds not levied by the County Board or otherwise contained within the annually approved County budget.

### **Travel out-of-state by the County Attorney or County Sheriff**

1. Travel out-of-state by the County Attorney or County Sheriff deemed appropriate and relevant by such officials to carrying out the statutory duties of their respective offices may be undertaken in accordance with this policy.

2. Out-of-state travel by the County Attorney or County Sheriff utilizing funds levied by the County Board or otherwise contained within the annually approved County budget shall not exceed the annual budget established by the County Board for the offices of these respective officials, without separate action of the County Board.
3. Nothing in this policy shall prohibit or apply to out-of-state travel by the County Attorney or County Sheriff utilizing funds not levied by the County Board or otherwise contained within the annually approved County budget.

### **Expense limits**

Out-of-state travel expenses incurred by an elected County official in accordance with this policy shall be subject to the expense limits established by County Policy No. 3340, which governs out-of-state travel expenses incurred by County employees and elected officials.

### **G. COMPENSABILITY OF TRAVEL TIME FOR OVERTIME-ELIGIBLE EMPLOYEES**

Overtime-eligible employees may be authorized compensable time for travel the day prior to and/or the day following the training or meeting dates(s) when extended travel is required. In general, normal travel from home to work is not compensated work time (whether or not the employee works at a fixed location or different job sites). Therefore, any time spent walking, riding or traveling to and from the actual place of performance of the principal activity is not compensable. Employees are generally not at work until they actually reach the worksite. For travel during the workday, the time spent traveling by employees is typically part of the County's principal activity and is therefore compensable. In certain rare emergency situations, employees may be compensated for 11 Page 9 of 10 home-to-work travel time. Employee reimbursement for authorized expenses such as mileage is not dependent upon the compensability of travel time.

### **H. TRAVEL TIME GUIDELINES FOR OVERTIME-ELIGIBLE EMPLOYEES**

The following guidelines determine whether or not travel time constitutes hours worked and is compensable for overtime-eligible employees:

1. Employees are not compensated for time spent on normal travel from home to work or work to home, regardless of whether the employee works at a fixed location or at different job sites.
2. In some instances, travel from home to work is compensable. For example, if an employee has gone home after completing the day's work and is subsequently called out at night to travel a substantial distance to perform an emergency job for the County, all time spent on such travel must be tracked and is compensable.

3. Time spent by an employee in travel as part of the principal activity, such as travel from job site to job site during the workday, is counted as hours worked.
4. Travel overnight away from home when it occurs during the same hours as the employee's normal shift is work time. Travel overnight away from home is work time also when the employee is working outside the normal shift hours (excluding time spent using public conveyance or spent on personal pursuits, including meals).
5. An employee delivering a package on the route home must be compensated for the time through the delivery of the package even if the delivery location is "next door to the employee's home."
6. Employees driving to conferences/seminars are not compensated for travel time occurring outside normal working hours.
7. If a police officer is provided a patrol car to drive home, the time spent traveling in the car is not working time, even if the officer is required to leave the radio on so that he can respond to emergency calls. If the officer responds to the call, however, the time spent responding is compensable.
8. Driving to and from an airport for a work-related flight is not work time if it does not fall within normal work hours.

#### **I. COMPENSABILITY OF TRAVEL TIME FOR OVERTIME-ELIGIBLE EMPLOYEES**

Travel time for overtime-ineligible employees is considered part of doing their job and is not compensable as additional hours worked. Employee reimbursement for authorized expenses such as mileage is not dependent upon the compensability of travel time.

#### **J. ATTENDEE REPORTS**

In order to maximize the benefit of the conference or seminar, attendees provide written reports highlighting the educational benefits and the new skills and techniques acquired in a form suitable for department training sessions and permanent collection as department training aids.

#### **K. TRAVEL EXPENSES OF SPOUSE OR OTHER FAMILY MEMBERS**

If employees' family members accompany them on County business trips, the portion of the expenses attributable to the family members is not reimbursable. If family members accompany employees on business trips, the reimbursable business expense for transportation and lodging is the single rate cost of accommodations for the employees.

#### **L. TRAVEL AND MISCELLANEOUS EXPENSE CLAIMS**

Expense claims are submitted for approval to the Department Head/Division Director. Receipts are required except in the case of claims for meals made on a per diem basis as provided herein. Expense claims must be submitted and excess travel advances returned to the Department Head/Division Director within sixty (60) days of incurring the expense or receipt of the travel advance in order to be treated as non-taxable. Expense claims must be submitted no later than February 1 of the year next following the date the expense was incurred or the employee's last day of employment with Dakota County, whichever is earlier.

## **M. VIOLATIONS**

Violation of this section subjects the employees to progressive discipline.

## **Procedures**

In order to determine what travel is of the most value and which employees should be authorized to travel, the following guidelines have been established:

1. The costs of the conference, institute, training program and related travel must be within the annual Travel Expense budget appropriation approved by the County Board.
2. Contacts made or information obtained must be important to the improved operation of the County and the respective department.
3. Utmost discretion is to be exercised in submitting requests for out-of-state or overnight travel.
4. Conferences are to be unquestionably professional in content and should be selected only when a similar conference is not held locally within a reasonable period of time.
5. Travel for training purposes is limited to technical training, specific to an individual's job, which is not available locally.

## **Budget Process**

During the course of the annual budgetary process and in semiannual reports as requested, the Department Head/Division Director must make available to the County Board a summary accounting of incurred travel expenses and a detailed accounting of any travel reimbursements in excess of \$1,000 for a single event or in excess of \$1,000 annually for a single employee.

Procedures will be maintained by ~~insert Department name~~ the Budget Department

## **History**

Version	Revision Date
1.0	11/29/2005
2.0	12/19/2016
3.0	2/14/2002
4.0	9/22/2015

## Related Policies

- Policy 3200 Pay Practices
- Item 2

## Contact

<Instructions: Insert email addresses or other relevant contact information>

[name@co.dakota.mn.us](mailto:name@co.dakota.mn.us)

## Approval

Resolution No. and Date (Board Policies)

**OR**

/s/ County Manager Name and Date (Administrative Policies)