

Travel Expenses Reimbursement Procedure

Transportation

Mileage – Reimbursement will be made at the approved district rate - currently \$.455 per mile.

Car Rental – Reimbursement will be made only upon pre-approval of car rental.

Meals – Reimbursement for meals will be made up to a maximum of \$30.00 per day for in-state and out-of-state travel. Partial day meal per diem will be on the following formula:

Breakfast @ \$7.50	Depart At or before 7 AM	Return 8 AM or after
Lunch @ \$10.50	Depart at or before 11 AM	Return 2 PM or after
Dinner @ \$16.50	Depart at or before 5 PM	Return 7 PM or after

No reimbursement will be made for meals that are included in conference/workshop registration

Ground Transportation – (Taxi, Limousine, Buses, Tolls)

Reimbursement will be made only for travel from and to airports, as well as the site of lodging if the meeting site is different. **Receipts are required.**

Parking – Reimbursement will be made **with receipts.**

Luggage – Reimbursement will be made for one (1) bag **with receipts.**

Telephone – Reimbursement will be made only for telephone calls related to the official purpose of the travel.

Incidentals - (Laundry, entertainment, liquor, newspapers, toiletries) – There will be no reimbursement for incidentals.

Rebates – Any rebates (cash or complementary services, airline tickets, etc.) resulting from the district payment of expenses, shall be returned to the district.

	ONE WAY	ROUND TRIP
KMS TO PES	6	12
SES/KMS/CO TO KHS	1	2
PES TO CES	14	28
KMS TO CDA	36	72
KMS TO AIRPORT	80	160
KMS TO CES	18	36
KMS TO SES	0	0
KMS TO CO	0	0
SES TO CO	0	0
KMS TO WHS	14	28
KMS TO MHS	19	38
KMS TO SILVERTON	12	24
KMS - SILVERHILLS OSBURN	9	18

Kellogg Joint School District #391
TRAVEL EXPENSE REIMBURSEMENT FORM

Name _____ School/Dept. _____

Date Submitted _____

Purpose of Expense: _____

Date	Travel to/From	Time Depart/Arrive	Miles at \$.455 per mile	Meals	Totals
				B L D	
				B L D	
				B L D	
				B L D	
				B L D	

Other Expenses (requires receipts)

<u>Item</u>	<u>Amount</u>	<u>Summary</u>
Parking	_____	Total Travel Expense _____
Ground Transportation	_____	Total Other Expense _____
Telephone	_____	Total Expenses _____
Car Rental	_____	Less Advances _____
Miscellaneous (List item and amount)		Balance Due: _____
_____	_____	
_____	_____	
Total Other Expenses	_____	

EMPLOYEE SIGNATURE _____

Please submit within 30 days of expenditures for reimbursement.

Supervisor Signature _____

Funding Source _____

Travel Procedures Policy

To be eligible for reimbursement, all travel for District employees must be properly authorized, actually incurred, necessary for fulfilling the responsibilities of the department and conducted in the most economical manner for the District. Official travel by Kellogg School District employees must be approved in advance.

The Kellogg School District #391 requires all travel to be properly documented not only for accountability purposes, but also to protect the employees from having travel reimbursement being considered a taxable fringe benefit. The Internal Revenue Service divided travel reimbursement into two categories (accountable and non-accountable). All travel payment made under a non-accountable plan are considered income to the employee and are therefore subject to state and federal withholding. Travel paid under an accountable plan is considered to be a reimbursement and not considered income as long as the employee can substantiate all expenses incurred by reporting and submitting proper documentation to the employer in a timely manner. The Kellogg School District has an accountable plan so the reimbursements are not taxable to the employee.

PROFESSIONAL TRAVEL OUTSIDE-DISTRICT

Airfare, lodging and registration are expected to be on a PO. If payment is needed at the time of travel, a check will be issued to the vendor and given to the traveler prior to the travel date: providing the traveler has given the accounting department the required amount of time needed to process travel checks. Properly completed travel forms and approved PO's must be received in the accounting department no less than five (5) working days prior to travel.

The actual expense portion of the travel form must be completed **immediately** upon returning from travel and submitted for approval within thirty (30) days of completion of the travel. All expenses must be documented. Credit card receipts are not acceptable documentation. Detailed accounting of all expenses must be attached for reimbursement. Incidentals will **not** be paid for by the School District.

If meals are included in the conference registration fees, the amount for the meal must be deducted from the amount of the standard reimbursement for the day. Meal computations for partial days of travel are reimbursed according to the schedule found below:

Day of Departure	Meals	
At or before 7 AM	3 meals	\$30.00
At or before 11 AM	2 meals	\$27.00
At or before 5 PM	1 meal	\$16.50
Day of Return	Meals	
At or after 8 AM	1 meal	\$ 7.50
At or after 2 PM	2 meals	\$18.00
At or after 7 PM	3 meals	\$30.00