



# FORT VANCOUVER REGIONAL LIBRARY DISTRICT

Serving Clark, Skamania, Klickitat Counties and Woodland and Yale Precinct in Cowlitz County

## Travel and Subsistence Policy

### **Purpose**

Fort Vancouver Regional Library District (FVRL) recognizes that there is benefit to the District to have staff attend conferences, meetings, seminars, and other training opportunities, as well as use their own vehicle at times to travel both in and out of the District. In order to encourage attendance, support will be provided for eligible expenses related to such travel, subject to budget and stewardship of public funds.

Factors in the approval of an employee's participation in a work-related conference, seminar or workshop will include the relevance of the opportunity to the employee's work and professional development plan, prior participation in similar events, membership in the organization, and rotation of employees for the purposes of equity of eligibility. Managers will be asked to ensure that all employees share equitably in these training and development experiences.

Recognizing that training is not equally priced, reasonable limits may be set on individual expenses for travel and training. FVRL may opt to not cover travel and training expenses in their entirety in order to provide equitable opportunities to as many employees as possible.

### **Internal Revenue Service Compliance**

At all times, FVRL shall follow prevailing Internal Revenue Service (IRS) rules, regulations or other directives regarding payment and reimbursement of travel and subsistence expenses. The IRS has designated certain travel expense reimbursement as taxable. In order to insure that any travel expense reimbursement is NOT subject to tax, the following procedure has been established.

### **Eligibility**

This procedure applies to all employees and board trustees who are authorized to travel on FVRL-related business.

### **Authorization**

All employee travel shall require the prior approval of the employee's supervisor. Additionally, the Executive Director or a designated Administrative Team member shall approve any training related to travel. The Executive Director or Administrative Team member shall decide whether or not participation by an employee will significantly benefit FVRL and not unduly interfere with the employee's performance of his/her job responsibilities, department work requirements, or the ability of FVRL to provide timely service to patrons. Considerations of staffing, budget and appropriateness for the position will be weighed before any travel is approved.

### **Payment**

FVRL will pay most training and travel expenses for staff and Board members who are authorized to travel on behalf of FVRL for business. Some expenses such as airfare, hotel, meals, ground transportation and mileage will be reimbursed up to limits set forth below.

## **Allowable Reimbursable Expenses**

Reasonable, necessary and non-taxable expenses for authorized travel will be reimbursed. See the items highlighted with an asterisk (\*) below for what constitutes reasonable and necessary expenses.

### **Registration\***

1. FVRL will pay the lowest available registration rate for a meeting, pre-conference, conference, convention, or work session, including meals that are part of such registration, unless otherwise approved. Early-bird discounts should be sought when available.
2. FVRL will pay for an employee's membership to the sponsoring organization for a conference or training only when it represents a savings over the non-member rate and professional membership to that organization is not already covered under employment. The non-member rate will be paid if FVRL feels that it is not to the benefit of the District or employee to become a member, or it is determined that FVRL will receive benefit from sending an employee to the session even if the employee is not a member. When possible, registration will be prepaid by FVRL.
3. Pre-conferences, special meals and additional conference fees above and beyond basic registration will be considered on a case by case basis.

### **Transportation\***

#### **FVRL arranges and pays for air travel:**

1. FVRL prefers to book all staff business-related travel and pay the cost in full upon approval for training. All travel will be by the most affordable option available such as coach/economy class.
2. FVRL will determine the best price for air travel and make reservations based on dates and destinations. Employee's airline travel reservations will then be made accordingly and an employee will receive an itinerary for travel.
3. FVRL will not spend extra time arranging travel schedules for an employee's convenience. Employees traveling to a conference/training will accept the travel itinerary that FVRL provides for them.
4. In all cases, receipts, boarding pass stubs and canceled tickets are *required* for proof of travel.

#### **Employee arranges and pays for air travel:**

1. If an employee would like to book their own air travel, they must receive permission from the Finance Director before arrangements are made.
2. Employees choosing to book their own air travel will receive reimbursement up to the amount that a standard trip booked by FVRL would have cost. A sample of airfares for the travel dates requested will be taken and the lowest price determined.
3. In all cases, receipts, boarding pass stubs and canceled tickets are *required* for reimbursement.
4. If an employee chooses to fly at other times that may result in higher travel costs, the employee will not be reimbursed for these additional charges above the lowest price FVRL would have been able to obtain for air travel on the necessary dates.

5. When a personal or extended trip (i.e., vacation taken before or after a meeting) results in a reduced fare, FVRL will only reimburse for the actual amount spent, even if a flight booked by FVRL would have cost more.
6. If an employee chooses to book additional legs of travel for their convenience, FVRL shall only reimburse the airfare equivalent for a direct trip from Portland to the conference site and return.
7. All other expenses incurred at the site preceding or following the meeting dates, which are not part of the FVRL-related business trip, are the sole responsibility of the traveler.

**Ground Transportation to and from the airport:**

1. FVRL will make reservations for ground transportation when requested.
2. FVRL will ask multiple employees traveling to the same destination to travel together to save expenses when possible. This includes ground transportation to and from airports.
3. Employees are asked to take the most economical form of ground transportation available (ie airport shuttle over taxi or town car unless the cost is shared and results in a lower or similar rate). Uber and other ride sharing options are acceptable.
4. If an employee chooses to take a cab or other mode of transportation over a cheaper alternative for convenience or speed, FVRL may only reimburse to the lowest applicable fare.

**Travel by vehicle:** A FVRL owned vehicle shall be used to the maximum extent possible for all travel to minimize the District's mileage reimbursement expenses.

1. If a FVRL vehicle is not available, contact the Finance Director to see if currently scheduled vehicles can be redeployed for a longer trip or to receive pre-approved permission for reimbursement for use of a personal vehicle.
2. If an employee is pre-approved to use his/her personal vehicle, reimbursement will be at the prevailing IRS allowable rate and will not exceed coach air fare or mileage based on the most direct route to the destination and return, whichever is less. If an employee is combining personal travel on a FVRL-related business trip, mileage will only be reimbursed for one direction of travel.
3. If a FVRL vehicle is available, and the employee chooses to drive their own vehicle for personal reasons, they will NOT be reimbursed for mileage.
4. It is permissible to transport FVRL Board members or volunteers not employed by FVRL, but not family members or friends. Exceptions will be made for staff from other libraries or guests of FVRL if carpooling is advantageous to all.
5. Reimbursement for mileage will be made according to the FVRL location mileage chart or using odometer readings. A clear purpose for the trip must be stated on the reimbursement form and mileage is measured from the place of employment to the destination and back.
6. If another sponsoring agency reimburses for travel accomplished by a FVRL vehicle, FVRL will claim such reimbursement either directly or through the individual using the vehicle.
7. Mileage will not be paid to staff traveling as a passenger in a privately owned vehicle.
8. Mileage will be paid to any Board member traveling to and from FVRL meetings in private vehicles.

9. **Rental cars** will be reimbursed only when they are an absolutely required as part of travel and only for the portion of travel related to business or if it represents a savings over using ground transportation.
10. **Parking fees** will be reimbursed for any business-related travel that requires paid parking. FVRL will not be responsible for any parking tickets received for illegal parking or for failing to maintain the meter.

## **Subsistence\***

### **Per Diem Meals**

1. The daily subsistence and per diem rates shall be the prevailing allowable rate for each locale as determined by the IRS. The rates set annually for each city by the IRS shall be adopted by the Fort Vancouver Regional Library District:
2. The traveler must provide documentation indicating dates, place, and purpose of the trip.
3. Per diem will be provided after the conclusion of travel.
4. For both the day travel begins, and the day the travel ends, per diem is prorated to  $\frac{3}{4}$  of the calculated allowance.
5. The traveler will not be required to submit receipts for per diem reimbursement.
6. Any meal included as part of the conference registration fee will be deducted from the per diem allowance. A person choosing not to attend a meal prepaid in registration fees shall not be reimbursed for the cost of a substitute meal.

### **Reimbursements for meals not covered by per diem**

1. Meals can only be reimbursed in the following circumstances:
  - a. When travel requires an overnight stay away from home (out-of-town) and no per diem was paid.
  - b. If the business event takes place in what is clearly a business setting and the expenses are considered directly related to FVRL business, e.g., lunch is brought into the meeting in order to avoid the disruption of the business meeting.
2. Cost of meals, including a 15% tip, but excluding alcoholic beverages will be reimbursed at the IRS allowable per diem rate whenever the employee is officially representing FVRL out-of-town.
3. If a traveler attends a business meeting where a meal is served for which the traveler must pay, the traveler may request reimbursement. The traveler must submit a receipt for the meal.

## **Accommodations\***

### **Lodging**

1. Actual cost of hotel, motel or rental property accommodations, including lodging taxes and parking fees included in any hotel or motel bill, shall be paid. Receipts are *required* for all hotel/motel/rental stays.
2. FVRL will arrange for accommodations that are reasonably priced, limit or remove the need for transportation back and forth to the meeting destination and parking accommodations.

3. FVRL asks employees to share rooms when possible to minimize the impact of accommodations on the overall training budget. Reimbursement for single occupancy rooms may be prorated to 50% of the total cost if an employee prefers to stay alone.
4. The cost of moderate accommodations (for example, Holiday Inn, Silver Cloud, Super 8, Comfort Inn) as defined by the IRS per diem rates, within the destination area, will be used as the benchmark for the cost of reasonably priced lodging. Airbnb and other home sharing options are acceptable when competitively priced.
5. For conferences in urban areas, FVRL will favor the value of proximity to the venue over the savings afforded by staying further away.
6. If a hotel/motel accommodation includes a spouse or non-FVRL traveler, reimbursement will only be for that portion of the expense attributable to the FVRL traveler claiming reimbursement.

### **Non-reimbursable Expenses**

Travel paid for by any other organization

Valet or laundry services

Meals and/or lodging costs when those items are included in a registration fee

Tour bus fees or sightseeing tours

Trip/travel insurance

Fines, forfeitures, tickets or penalties

Personal entertainment (e.g., in-room movies, hotel spa or exercise facility, gambling expenses, etc.)

Tips for things other than servers at meals (bell hops, red caps, etc.)

Wifi (permission granted based on job necessity)

### **Cancellation of travel or failure to attend:**

Attendance at training and conferences is a privilege and should be undertaken with the utmost effort to make the most of the experience. In the event an employee fails to use any pre-paid transportation, conference registration or hotel reservation, *even for reasons beyond their control*, the employee may be required to reimburse FVRL for any expenses paid on their behalf. Exceptions will be considered on a case by case basis.

01/23/2017	Approved by the Board of Trustees
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