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## CHAPTER 4 EMPLOYEE REIMBURSEMENTS

### 4.1 GENERAL REIMBURSEMENT INSTRUCTIONS

The Employee Reimbursement chapter covers information about regulations & policies regarding reimbursable out-of-pocket expenses or expenses that the department will pay either to an employee or other party (vendor) and the procedures for the employee to claim reimbursement and/or the documentation required for making payments directly to a supplier (vendor -- direct-billing to hotels, etc.). All business travel reservations on behalf of the Idaho Transportation Department are to be made by the employee's Administrative support staff to ensure correction procedures are followed.

Responsibility for expenses incurred by employees under their jurisdiction rests with the Section Manager/Supervisor, District Engineer, and/or Division Administrator. Appropriate controls must be exercised to assure compliance with State of Idaho and Idaho Transportation Department reimbursement regulations and procedures.

All business related travel taken on behalf of the Idaho Transportation Department by the following but not limited to shall be reimbursed at the rates according to the State Board of Examiners policies and must be submitted on an ITD-103;

- Idaho State Employee
- Aeronautics Advisory Board
- Motor Carriers Advisory Board
- Public Transportation Advisory Council
- Governor's Task Force
- Scenic Byways Advisory Council
- Dealer Advisory board
- Other Government Entity Attending Department Sponsored Training

All Contractor and Consultants performing work on behalf of the Idaho Transportation Department shall be reimbursed according to Federal travel rates.

Exceptions to the procedures contained in this chapter that have more economical advantages to the Department must be pre-approved by the Director, or a designated agent and will be reviewed on a case by case basis. This must be requested prior to the traveling.

When the approval space on the ITD-103, Individual Expense Account, is signed, the approver verifies that the expenses claimed for reimbursement are valid. Fraudulent claims or false statements are subject to corrective action, up to and including termination of employment.

All reimbursements are to be paid as an EFT (Electronic Funds Transfer) and should be setup at the time of hire. If an employee is not setup prior to when the travel takes place or their account information has changed, the employee needs to work with their Administrative Assistant or Human Resource Associate to submit the required documents to Financial Services to request setup.

## 4.2 TRAVEL REGULATIONS AND PROCEDURES

### 4.2.1 General Travel Information

State travel regulations and procedures are governed by Sections 67-1001 and 67-2008, Idaho Code, and interpretations are adopted by the State Board of Examiners.

Employees must use the most economical and practical mode when on department business. Employees shall dine and lodge in moderation and in a manner that reflects dignity and respect to themselves and the Idaho Transportation Department.

Travel expenses chargeable to the department should be claimed within thirty (30) days after they are incurred. This includes vicinity mileage reimbursement.

When an employee is requesting reimbursement of travel for multiple trips, all trips are to be recorded on separate ITD-103 forms. This is to ensure proper tracking of Department travel and to expedite the reimbursement process for the employee. The Claimant signature of the ITD-103 must be signed by the employee requesting reimbursement.

Whenever an employee travels to ITD headquarters or a District, the employee should notify the receptionist at the destination office of their arrival and expected itinerary. This courtesy provides a local point of contact that can assist in making contact with the employee should the need arise. The ITD Headquarters Kiosk, located in the main lobby, can be used as the receptionist for the headquarters complex.

### 4.2.2 Travel Approval

The Section Manager/Supervisor, District Engineer, or their higher authority must ensure that the employee uses the most economical mode of transportation consistent with the purpose of the department-business travel (Administrative Policy A-06-11, Official Travel by Department Personnel). The Internal Review section and Legislative audits include evaluations of compliance in achieving travel-mode economics. Travel-approving authorities must maintain a file within the traveling employee's official duty section or district office of approved ITD-633, Out-of-State Travel Request and/or Travel Cost Comparison and so the forms are readily accessible to the auditors.

Travel arrangements are to be made by the employee's Administrative Assistant within their Section or District.

When the ITD-633 is being completed the following items should be addressed for attending a conference and/or traveling out of state;

- *Is the hotel and the conference at the same location*
- *Does the hotel provide shuttle service and if yes, is there a cost*
- *Does the hotel charge for parking*
- *Is there a practical need for a rental car*
- *Is there a selection of restaurants nearby hotel to choose from if the hotel restaurants are costly*
- *Are any of the cost being third party reimbursed to ITD or the employee*
- *All incidental items on the hotel bill, including phone must be paid by the employee upon check out*

### **In-State Travel Approval**

*Travel within sixty (60) highway miles of the border of Idaho is considered in-state travel and an ITD-632, Out-of-State Travel Request, is not required. In-state reimbursement procedures and per-diem limitations shall be used.*

Section Managers/Supervisors, District Engineers, and higher authorities may authorize employees under their jurisdiction to travel on department business trips to Idaho destinations. The authorization includes traveling through adjoining states when that route is considered the most feasible.

Employees traveling In-State are not required to submit an ITD-633, Out-of-State Travel Request and/or Travel Cost Comparison, however, the person who approves the employee's travel can request that the employee who regularly makes travel arrangements for the section/district to complete an ITD-633 when considered advisable. The travel-approving authority can then refer to the travel-mode comparison on the ITD-633 to determine the appropriate travel-mode to authorize.

### **Out-of-State Travel Approval**

**Employees traveling out-of-state on department business must have approval of the trip by appropriate lines of authority BEFORE any expenses are incurred or travel has taken place.**

*Travel within sixty (60) highway miles of the border of Idaho is considered in-state travel in-state reimbursement procedures and per-diem limitations shall be used.*

Out-of-state travel authorization is accomplished with the completion of an ITD-633, Out-of-State Travel Request and/or Travel Cost Comparison and each employee traveling must complete a separate ITD-633 per trip. The ITD-633 is to be kept on file within the traveling employee's official duty section or district office.

### **Personal Time During Business Travel**

If an employee combines personal time during business travel the employee is responsible for the following;

- *The hotel cost for the personal days must be billed separately in the employee's name **(it is the employee's responsibility to verify the bill is correct upon check out)***
- *If pre-approved for a rental car for business use, the car cannot be rented to ITD or direct billed if there will be any personal use or a family member is a **passenger (it is recommend for the employee to rent the car in his/her name and then be reimbursed for days of business use)***
- *All dates of travel must be listed on the ITD-103 and documented which are personal related*
- *The Pcard cannot have any charges that have personal use combined on any bill*
- *See 4.2.4 for exceeded airline costs*

### 4.2.3 Travel Mode Determination

Employees, who are approved to travel for department business, are required to use the most economical mode of travel that best serves department needs (Administrative Policy A-06-11, Official Travel by Department Personnel). The ITD-633, Out-of-State Travel Request and/or Travel Cost Comparison can be used for both in-state and out-of-state travel to compare various travel modes, (airplane-commercial/state plane, car-rented/personal, etc.) and other travel considerations (lodging, employee time away from duty station, meal reimbursements, etc.).

The various costs for each practical travel mode combination must be compared to determine the most economic mode that best serves department needs. A staff employee is designated for each Section/District to make travel arrangements and can assist in determining the most economical travel mode. The supervisor shall review the various modes and notify the employee of the most appropriate travel mode that should be used. If the employee chooses to use a different travel mode, the employee will not be reimbursed for expenses that exceed the estimated cost of the supervisor-approved travel mode

If the economics of the travel mode change when additional travelers are known, the employee and the supervisor should review the travel plans for possible modification.

Expenses of a personal nature incurred for the convenience of the traveler will **not** be paid for by the Idaho Transportation Department. This includes travel by indirect routes or stop-overs for personal reasons; or leaving early or returning later than necessary on a trip. It is acceptable for the traveler to leave their home station in reasonably sufficient time to arrive at an airport's pre-departure time.

#### **Exemption from Comparing Economical Travel Modes**

Traveling crews and operators of highway measuring and monitoring equipment are exempt from having to review travel-modes with their supervisor or completing an ITD-633, but will provide a weekly itinerary whenever submitting the ITD-103, Individual Expense Account, for reimbursement of travel expenses.

#### 4.2.4 Commercial Airline, State Airplane, or Charter/Rental Airplane

##### Commercial Airline

When a trip is taken where commercial airfare is charged to the department, the airline passenger coupon must be submitted with the expense claim. Failure to do this will delay reimbursement of the expense claim. Employees who choose to exceed the approved airfare because of indirect routes or stopovers taken for personal benefit shall pay for the excess cost.

An employee must provide an **original** receipt for extra cost of baggage fee reimbursement. If an employee is charge for more than one bag of luggage, justification must be submitted and pre-approved prior to reimbursement.

##### State Airplane

The Aeronautics Administrative Assistant (334-8776) can assist in estimating travel costs and coordinating travel by State aircraft. When a trip is taken by State airplane, an interagency bill is sent to the designated paying area. The bill is paid using STARS transaction code 240 or 241 for encumbered funds. Enter the invoice number matching the bill's ten-digit document number.

##### Charter/Rental Airplane

An aircraft may be rented or chartered for department business in emergencies or when required for specific applications (aerial surveys, surveillance, mapping, photography, site investigations, and search and rescue). The agreement to charter or rent will be between the requesting Division and the commercial operator. Refer to Administrative Policy A-27-01, Charter or Rented Aircraft and Pilot's Requirements, for further rented or chartered aircraft information.

##### Personal Transportation to and from the Airport

An employee, who is approved for department-business travel, may be reimbursed for mileage incurred for personal vehicle use to travel to a commercial airline or State airplane/rental or charter connection. The request for use of personal vehicle is made by checking Personal Auto on the ITD-633, Travel Cost Comparison and Approval. The mileage will be reimbursed for miles from the employee's official workstation or from the employee's residence whichever results in fewer miles. Use the appropriate guideline given below to determine reimbursable personal-vehicle mileage:

##### **Allowable mileage from HQ building to the Boise airport is 6 miles each way.**

- Personal vehicle is driven from employee's official station and parked at airport. Personal vehicle is driven from airport to employee's official station. Allow mileage for one round trip to employee's official station.
- Personal vehicle is driven round trip from employee's residence to airport only for the departure flight or only for the return flight. Allow mileage for one round trip from employee's residence or official station, whichever is closest to the airport.
- Personal vehicle is driven from employee's residence and parked at the airport for departure flight. Personal vehicle is driven from airport to employee's residence upon returning from the trip. Allow mileage for one round trip from employee's residence or official station, whichever is closest to the airport.

- The airport-parking fee is also reimbursable provided a valid **original** receipt is attached to the expense claim.
- Personal vehicle is driven from employee's residence for both departure and return flights, i.e., someone drops off the employee for the departure flight and picks up the employee upon returning from the trip. Allow mileage for two round trips from employee's residence or official station, whichever is closer.

#### 4.2.5 Vehicle Rental

A passenger vehicle may only be rented when other means of transportation are impractical, unavailable, or would result in higher costs. The most economical and practical vehicle will be used when the department is incurring the cost. If rental of a larger vehicle is unavoidable, obtain a statement from the rental agency to accompany the reimbursement or payment voucher. Please refer to **4.2.2 Travel Approval**, to determine if a vehicle rental is necessary.

All vehicles rented for state business are effectively "state vehicles" and present the same exposures to the state as its owned vehicles. As with the state owned vehicles (see 4.2.7 of the travel policy) the rentals are to be used for state business.

Individuals who are not an ITD employee but on state business, the vehicle is to be rented in the individual's name.

Whenever an employee is using a rental vehicle before or after Department business related travel, for personal use, or carrying passengers that are not employees on state business the vehicle is to be rented in the **employee's name** and not on the state contract.

When a vehicle is rented for ITD business and in the name of the Department, a non-ITD employee may not operate or ride in them without prior approval by the **Employee Safety & Risk Manager**. Vehicles rented by the Department for Department business are covered by the department's public liability insurance, which covers any damages to the vehicle. This coverage negates any reason to purchase any damage waiver policy. **Do not subscribe to this waiver. The department will not pay for this coverage.**

The other optional coverage normally available on vehicle rental agreements is for personal accident insurance. The insurance is a form of life and medical payment coverage and applies to the driver and passengers in the rented vehicle. **Do not subscribe to this insurance. The department will not pay for the coverage.** Similar coverage is already provided by the State through Workmen's Compensation and Group Life Insurance. Further information about accident procedures with a rental car are in the Employee Safety/Risk Management manual. **Also reference the Addendum from the Division of Administration;**

<http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/trvlpolicy.htm>

#### 4.2.6 Personal Vehicle Use

Permission to use a personal motorized vehicle for travel is primarily limited to situations where the best interests of the department are served. In accordance to the Board of Examiners the policy below is to be followed;

The use of privately-owned automobiles, aircraft, or other conveyances may be authorized whenever it is more practical or beneficial to the state's mission than transportation by common carrier or state vehicles.

When an ITD Employee is authorized the use of a personal motorized vehicle for Department Business, they shall be reimbursed at the rate set by the Board of Examiners, referenced in their policies [Appendix A Mileage and Meals](#);

<http://www.sco.idaho.gov/web/sbe/sbeweb.nsf/pages/trvlpolicy.htm>

***If an agency-owned vehicle is available to the traveler, but for personal convenience a privately-owned conveyance is used, the reimbursement shall be limited to one-half the applicable rate, unless otherwise determined by the director.***

The department's current State Travel Mileage Chart or an Official Idaho Highway Map shall be used to calculate mileage for in-state travel. For out-of-state travel, the department standard is <https://maps.google.com> to obtain reimbursable mileage.

***Under no circumstance is the purchase of gasoline dispensed into a private vehicle an allowable expense in-lieu of mileage reimbursement for using a private vehicle for official State business.***

#### Official Vicinity Travel

If approved employees can be reimbursed for personal vehicle use on department business at the employee's assigned destination or station. The odometer mileage can be recorded on a daily basis under the travel information and subsistence section on the ITD-103, Individual Expense Account, or a travel log with dates and miles can be attached. The mileage is reimbursable at the personal vehicle mileage rate in effect at the time of use.

**Note: Allowable mileage from HQ building to the Boise airport is 6 miles each way.**

#### 4.2.7 State Vehicle Usage

Use of State-owned vehicles (Administrative Policies A-06-05, Operating and Servicing State-Owned Vehicles, and A-06-06, State-Owned Vehicle Usage Practices) is restricted to official department business only. Department employees, authorized volunteers, and others in the conduct of doing official business with the Idaho Transportation Department are the only passengers that may be transported. ***Employee family members are not permitted to drive and/or ride in State vehicles. As per Administrative Policy A-06-05 please contact the Employee Safety & Risk Manager prior to transporting non-ITD personnel.***

Permission may be granted for home-to-office driving when beginning or ending an authorized trip outside regular duty hours. (See "De Minimus Usage" in Administrative Policy A-06-06 for further explanation.)



### Commute Assignment

Another type of state vehicle usage is “commute assignment” and must be authorized by the Director, and approved by the State Board of Examiners. *Commute Assignment* occurs when a state employee is approved for travel between an employee’s duty station, home, and another place of work for **one or more** of the following conditions:

- **Emergency response capability requires the employee to be subject to off-duty callout.** The callouts must be frequent and the consequences of delay must be major. The emergency response type of commute assignment also allows the vehicle to be regularly parked at the employee’s home.
- **The employee is on a 24-hour call.** The 24-hour call condition does not necessarily mean that a state-owned vehicle is always provided to the employee.

### Commute Assignment Approval

Monitoring and usage of all state vehicles is the responsibility of the Division Administrators and the Controller.

Each year, the Director shall review, authorize, and submit commute assignments and related information to the State Board of Examiners for approval. Each Division/District/Section should assess their needs and recommend commute assignments for specific conditions. (An alternative could be to reimburse the employee for mileage of personal vehicle usage.)

An ITD-401, Authorization for Parking State Vehicle at Employee Residence, shall be completed with the name and an explanation of the work-related responsibilities of each person recommended for commute assignment.

Employees, who are authorized for a commute assignment, shall pay taxable fringe benefits as applicable, and be subject to the following rules and procedures.

### Taxable Fringe Reporting for Commute Assignments

Upon approval by the State Board of Examiners, Financial Services will supply the assigned employees with the ITD-2888, Vehicle Usage Taxable Fringe Benefit Report.

The employee approved for a commute assignment shall:

- Only record on the ITD-2888 the days where the vehicle was actually utilized for commuting to and from work. Weekends and holidays (when not working), vacation, sick leave, etc. shall not be included.
- Submit the completed ITD-2888 each quarter/month (as noted on the employee’s ITD-401) to Financial Services.

Financial Services will compute the value of the taxable fringe benefit from the information on the ITD-2888. The Internal Revenue Service’s stated value is \$1.50 per one-way commute. The computed value is added to the employee’s W-2 wages (box 1 on the W-2), which is subject to FICA, retirement, federal, and state taxes. As a result, the employee’s net pay is less.

In cases of carpooling, the taxable fringe amount is added to the income of EACH employee in the vehicle. (Each employee must complete an ITD-401, Authorization for Parking State Vehicle at Employee Residence, and report the shared trip on his/her ITD-2888.)

### **Corrective Actions for Abusing the Privilege of Using a State-Owned Vehicle**

Only individual's who possess a valid operator's license may operate state vehicles. Seat belts must be worn at all times while operating or riding in state vehicles. State and local traffic laws must be observed at all times. The employee is personally liable for any fines arising from infractions of state and local traffic laws. Any employee committing an infraction of such laws may be requested to attend a defensive driving course. (See Employee Safety/Risk Management manual for further information).

The employee is also personally liable for any damage to the state-owned vehicle that occurs outside the course and scope of official duty. Any employee found abusing the privilege of using a state-owned vehicle for inappropriate use or unauthorized purposes shall be subject to immediate corrective action, up to and including termination.

#### **4.2.8 Recording Time while in Travel Status**

Whenever an employee has been approved to travel for state business (either in-state or out-of-state), the employee shall record their duty time on the ITD-657, Employee Time Sheet as per the Human Resources Services guidelines for recording travel time. The ITD-103, Individual Expense Account must also show the exact date and time of departure from duty station and return.

### **4.3 REIMBURSABLE EXPENSES**

Employees can claim reimbursable expenses on the ITD-103, Individual Expense Account.

Responsibility for expenses incurred by employees under their jurisdiction rests with the Section Manager/Supervisor, District Engineer, and/or Division Administrator. Appropriate controls must be exercised to assure compliance with State of Idaho and Idaho Transportation Department reimbursement regulations and procedures. When the approval space on the ITD-103, Individual Expense Account, is signed, the approver verifies that the expenses claimed for reimbursement are valid.

Fraudulent claims or false statements are subject to corrective action, up to and including termination of employment.

#### **4.3.1 Expense Receipts**

**Original** receipts must be furnished for all reimbursable expenses except per-diem (meals), transportation polls, metered parking, and telephone calls. (See the following reimbursable items for more specific details as to receipt requirements.)

If a receipt is lost, additional certification will be requested from the employee to justify the expense.

### 4.3.2 Third Party Reimbursements Procedures

There are various methods in which third party trips are reimbursed. Depending on the reimbursement method the following procedures are required when taking a third party out of state trip.

#### **Expenses Covered by ITD and Third Party Reimburses ITD**

- Complete an ITD 633 and ITD 632 with estimated cost of trip.
- The original and a copy go to Financial Services (FS) for an OST #.
- A copy goes to Revenue Operations.
- Submit the ITD 103 to FS for processing.
- Send a copy of the ITD 103 and the tracking form to Revenue Operations. Budgets will not be reimbursed without a copy of the invoice tracking form.
- When third party reimbursement is received Revenue Operations will do a 10R reversing the charges from your budget.

#### **Expenses Covered by Third Party and Employee is reimbursed directly**

- Complete an ITD 633 and ITD 632.
- Estimated cost not required on form.
- The original and a copy go to Financial Services for an OST #.
- No ITD 103 needs to be submitted.

#### **Expense Covered by Both ITD and Third Party**

- Complete an ITD 633 and ITD 632 with estimated cost of trip.
- The original and a copy go to Financial Services for an OST #.
- A copy goes to Revenue Operations.
- Submit the ITD 103 to FS for processing.
- Send a copy of the ITD 103 and the tracking form to Revenue Operations. Budgets will not be reimbursed without a copy of the invoice tracking form.
- The ITD 103 must have a notation stating how much is coming from third party.
- When third party reimbursement is received Revenue Operations will do a 10R reversing the charges from your budget.

#### **Expenses Covered by Third Party and Arranged by Third Party**

- Complete an ITD 633 and ITD 632.
- Estimated cost not required on form.
- The original and a copy go to Financial Services for an OST #.

Employee works directly with third party to make arrangements and process expenses claims.

**Expenses Covered by Both ITD and Third Party and Arranged by Third Party**

This most often happens with FHWA.

- Employees are required to fill out FHWA’S forms.
- FHWA pays for airline and hotel, but ITD picks up meals and ground transportation.
- Complete an ITD 633 and ITD 632 with estimated cost of trip.
- The original and a copy go to Financial Services for an OST #.
- Submit the ITD 103 for ITD expenses only to FS for processing.

**4.3.3 Meals and Refreshments**

**Meal Qualification**

Employees are eligible for meal reimbursement under the following conditions;

- On official department business OUTSIDE the employee’s assigned duty station District.
- Required to stay overnight on official department business within the employee’s assigned duty station (District).
- Complimentary meals, including continental breakfast provided by a hotel and meals provided by common carriers will not be deducted from the per diem allowance to be paid.
- Required to attend a Department sponsored meeting/training session, provided **ALL** of the following conditions exist.

**Note:** *Reimbursement will not be made to an employee for meal expenses when the employee left their home station earlier than reasonably necessary to meet an airport’s recommended pre-departure time. Up to one (1) hour prior to flight departure and thirty (30) minutes after flight landing.*

<b>Meal Reimbursement for Department Sponsored Meeting/Training Sessions</b>
The meeting/training session has a <b>published agenda</b> . <i>(The agenda must state that the meal will be served and reimbursed by the department. The agenda must also specify that the meal reimbursement will not be claimed again by any employee and attendance is mandatory.)</i>
<b>Location or scheduling of the meeting/training conflicts</b> does not lend themselves to a meal recess.
<b>Speeches, presentations, or interpersonal exchange</b> furthers the meeting’s business. Specific actions that would not normally occur on a daily basis.
The meeting/training session has a duration of <b>six (6) hours</b> or more.
There are <b>five (5) or more</b> attendees.
Per attendee, the <b>cost of the meal does not exceed</b> the allowable partial day meal reimbursement. Breakfast=\$11.25; Lunch=\$15.75; Dinner=\$24.75. Any employee that is in travel status <b>shall not</b> submit a reimbursement for this specific meal.
<b><i>ALL SUCH MEETINGS/TRAINING SESSIONS MUST HAVE PRIOR APPROVAL FROM THE DIVISION ADMINISTRATOR USING THE ITD-2899 FORM</i></b>

The Agenda, a List of Attendees, and the ITD-2899, Refreshment Approval must be attached to the ITD-103, Individual Expense Account, or to the voucher to pay the vendor.

Regularly scheduled staff meetings or department-sponsored social gatherings or similar functions DO NOT qualify for meal or refreshment provisions unless such meetings occur no more than quarterly and attendees are brought together from various locations throughout the state. Further, an employee in travel status is not eligible for reimbursement of that meal while attending a meeting/training session.

The date, destination, and time of departure and return to employee's official duty station must be shown on the ITD-103 for each trip.

### **Refreshments Qualification**

*ALL of the following conditions must exist before employees may qualify for reimbursable refreshments:*

- The meeting/training session has a **published agenda and attendance is mandatory.**
- The meeting or training session has duration of **three (3) hours or more.**
- There are **five (5) or more** attendees.
- The total **cost per attendee PER DAY** cannot exceed the partial day Per Diem allowance for breakfast (\$11.25) as established by the Board of Examiners.

The Agenda, a List of Attendees, and the ITD-2899, Refreshment Approval must be attached to the ITD-103, Individual Expense Account, or to the voucher to pay the vendor.

***ALL SUCH REFRESHMENTS MUST HAVE  
PRIOR WRITTEN APPROVAL FROM THE DIVISION ADMINISTRATOR.***

### **Refreshments Served at Public-Interest Meetings**

When the serving of refreshments during a department-sponsored meeting or conference held for the benefit of the public is determined as necessary and provided that all of the refreshment conditions mentioned above are met, an expenditure of ITD funds can be authorized. A request written by the meeting or conference coordinator and justification of the expenditure must be approved by the Division Administrator prior to the meeting or conference. **Original** receipts for the out-of-pocket expense or to pay the vendor are required.

### **Per-Diem (Meal) Reimbursement Allowances**

Per-diem reimbursement will not be made to an employee for meals provided by relatives or other parties unless the relative or other party is in the business of providing such services and advertises such to the general public.

To qualify for a per-diem reimbursement the employee must depart from or return to the official duty station by the following times:

- Breakfast: Employee must depart for travel at 7:00 am or before, or return from travel at 8:00 am or after.
- Lunch: Employee must depart for travel at 11:00 am or before, or return from travel at 2:00 pm or after.
- Dinner: Employee must depart for travel at 5:00 pm or before, or return from travel at 7:00 pm or after.

The maximum reimbursable allowance, including sales tax, meal gratuities, all fees/tips given to porters, baggage carriers including taxis, bell hops, hotel maids, stewards/stewardesses, on ships and hotel servants in foreign countries are as follows:

	IN-STATE	OUT-OF-STATE*
<b>Full Day</b>	<b>\$45.00</b>	<b>\$51.00</b>
<b>Breakfast Only</b>	<b>\$11.25</b>	<b>\$12.75</b>
<b>Breakfast and Lunch</b>	<b>\$27.00</b>	<b>\$30.60</b>
<b>Breakfast and Dinner</b>	<b>\$36.00</b>	<b>\$40.80</b>
<b>Lunch Only</b>	<b>\$15.75</b>	<b>\$17.85</b>
<b>Lunch and Dinner</b>	<b>\$40.50</b>	<b>\$45.90</b>
<b>Dinner Only</b>	<b>\$24.75</b>	<b>\$28.05</b>

\* The out-of-state meal reimbursement will use the \$51.00 per day as the base. Higher federal allowance will be used for those areas published in the IRS Publications, when appropriate see;

[http://www.gsa.gov/portal/content/104877?utm\\_source=OCM&utm\\_medium=print-radio&utm\\_term=HP\\_01\\_Requested\\_perdiem&utm\\_campaign=shortcuts](http://www.gsa.gov/portal/content/104877?utm_source=OCM&utm_medium=print-radio&utm_term=HP_01_Requested_perdiem&utm_campaign=shortcuts)

In-state per-diem allowances apply when the employee is traveling outside of their official duty station area and/or through an adjoining state while on route to an in-state destination. Out-of-state travel that is within sixty (60) miles of the State of Idaho border is classified as an in-state trip.

### Same-Day Trip Reimbursement

When an employee will be absent from their official duty station District on official business for less than twenty four (24) hours (no overnight stay), same-day trip reimbursement will be made. The same-day trip reimbursement is equal to a maximum – for breakfast - twenty-five percent (25%) of the total per-diem rate (\$11.25), for lunch - thirty-five percent (35%) of the total per-diem rate (\$15.75), and for dinner - fifty-five percent (55%) of the total per-diem (\$24.75). The departure and/or the return time dictate the meals that qualify for reimbursement.

Per IRS, one-day per-diem reimbursement is taxable to the employee. The employee will receive a warrant or an EFT payment in the amount of their reimbursement request. The expenditure object codes will process against the employee's payroll records and applicable FICA, retirement, state, and federal taxes will be deducted from the gross income on the employee's next paycheck.

The taxable expenditure object codes are as follows:

- 535301 In-State Same-Day Subsistence
- 535601 Out-of-State Same-Day Subsistence
- 535701 Out-of-Country Same-Day Subsistence

If meals are furnished as part of a conference registration fee, the employee shall only qualify and be taxed for the same-day meal reimbursement of any other meals not provided during that day.

### **Governor-Proclaimed Emergencies**

While working on a Governor-proclaimed emergency, which requires being away from home, the employee is entitled to be reimbursed for meals in accordance with the "Per-Diem (Meal) Reimbursement Allowances."

### **Department-Sponsored Meetings**

Provided the "Meals Qualification" is met, the department may choose to reimburse the employees individually for the cost of their meals, or have the department pay for the meals on a group basis for a department-sponsored meeting.

Permission for the meeting and the meal expense must first be obtained from the Division Administrator. The host District Engineer or Section Supervisor will initiate the request for such action.

A list of attendees must be submitted and host District Engineer/Section Supervisor/Division Administrator or a designated subordinate must sign supporting invoices and/or receipts. (See the "State Sales Tax" paragraph regarding the payment of sales tax.

### **Special Occasions**

Provided the "Meals Qualification" is met, requests for meal reimbursement in special situations not covered above may be submitted in writing to the appropriate Division Administrator and must be approved by the Director **prior to** the event.

### **State Sales Tax**

Employees, who claim reimbursement for out-of-pocket expenses, pay any state sales tax and local option taxes that are due at the time. These taxes are considered a part of the total allowable limit and the employee will include these costs in the total cost claimed for reimbursement.

State sales tax and local option taxes **will not be paid** when the department makes payments directly to establishments for employee accommodations. This should be explained to the establishment management when arrangements are being made for the accommodations.

#### 4.3.4 Lodging

Reimbursement for **reasonable** lodging costs is allowed for in-state and out-of-state travel on official department business. Employees should seek lodging where special business or government rates are offered.

If lodging costs can be **direct billed** to the department, the employee may choose this method.

State sales tax and local option taxes **will not be paid** when the department makes payments directly to establishments for employee accommodations. This should be explained to the establishment management when arrangements are being made for the accommodations. All charges for additional expenses (telephone charges, room service, etc.) that are listed on the hotel lodging bill must be paid by the employee, prior to ITD receiving the direct bill for lodging. The employee may be eligible for reimbursement of these calls, but the expenses must be recorded separately on the employee's ITD-103.

The department will only reimburse lodging expenses for the employee. Additional lodging charges (double occupancy) for non-department employees or department employees who are not on department business are ineligible for reimbursement. An exception to the lodging expense regulation occurs when an employee is in transfer and moving status. (See the following Section 4.6 for specific details.)

Reimbursement for lodging while staying with a relative is allowable **only when** that relative provides and advertises such services to the public.

An **original** receipt attached to the voucher is required for reimbursement. Validation of lodging receipts is accomplished as follows:

- \*Employee's name,
- \*Motel or hotel name and address,
- \*Room number and date(s) of occupancy,
- \*Itemized listing of charges.

If the lodging receipt is not an original, a statement explaining why an original is not available must be submitted and signed by the employee, and the supervisor or higher authority.

If the name of the motel or hotel is known, but does not show on the receipt, the name of the motel or hotel shall be written on the receipt with an explanation that no other receipt was available.

If the place of lodging is a small-town operation that does not give a formal receipt, any form of receipt signed by the proprietor that lists the charges is acceptable.

Receipts validated on a posting machine are acceptable without signature or initials; other receipts must be signed or initialed by the cashier or company representative who accepted the money.

Personal credit card slips for lodging are acceptable when supported by a receipt or statement.



### 4.3.5 Incidental Expenses

Reimbursement may be claimed for the following allowable incidental expenses while conducting official department business. Personal expenses such as haircuts, valet services, and gratuities for maid services are excluded.

#### Taxi Fare

Taxi, limousine, buses and/or other public ground conveyances are reimbursable with an **original** receipt attached to the ITD-103.

#### Parking Fees

Airport parking fees for a State or personal vehicle is reimbursable with an **original** receipt attached to the ITD-103. Car storage is reimbursable when necessary to protect State or private property. Metered parking for a State or personal vehicle must be stated as “metered parking” on the ITD-103.

#### Telephone

With supporting documentation one personal telephone call per day is reimbursable limited to \$2.00 per day with a required overnight stay, not to exceed a maximum of \$10.00 per seven consecutive days.

All charges for telephone calls that are listed on the hotel lodging bill must be paid by the employee upon checkout and are not to be charged to the ITD Purchasing Card. The employee may be eligible for reimbursement of these calls according to the rule above and must provide a receipt. This expense must be recorded separately on the ITD-103.

***Business telephone charges placed on personal cell phones will not be reimbursed by the department.***

#### State Vehicle Expenses

Emergency expenses that are incurred for State vehicles (gas, repairs, etc) while in travel status, are reimbursable with an **original** receipt. *The receipt must include the license plate number and the license plate number must be entered in the space provided on the ITD-103.*

#### Laundry

An expense limit of \$10.00 will be reimbursed without a receipt in accordance with the following limitations:

- Up to \$5.00 for the first *seven (7)* days,
- Up to \$5.00 for each additional *five (5)* consecutive working days,
- Laundry claims for more than \$10.00 in any of the above period requires an **original** receipt.

Cleaning of Port of Entry uniform coats will be reimbursed once per calendar year. An **original** receipt is required for reimbursement.