

REGULATION

ANNE ARUNDEL COUNTY PUBLIC SCHOOLS

Related Entries: GAEE
Responsible Office: OFFICE OF FINANCE

EMPLOYEE TRAVEL

A. PURPOSE

To establish procedures to properly manage and support business-related employee travel and the reimbursement of *bona fide* expenses.

B. BACKGROUND

Anne Arundel County Public Schools (AACPS) provides travel and basic subsistence funding for official business travel. In accordance with the accompanying policy, this regulation was developed to centralize the management of travel services as well as provide appropriate standardized procedures and documentation requirements. It is expected that every employee uses due diligence and exercises care when traveling and incurring costs on behalf of AACPS.

This regulation shall be implemented in accordance with the requirements set forth by the United States Internal Revenue Service (IRS) and the applicable collective bargaining agreements, the provisions of which shall supersede any language that may be inconsistent.

C. DEFINITIONS

1. **Base Location** – the assigned AACPS work location. For employees assigned to more than one school or location in any work day, the base location should be the location where the payroll full time employee is budgeted or where the employee's principal office space is located as determined by the Chief Financial Officer.
2. **Business Travel** – *bona fide* travel for official AACPS business, including travel for daily work assignments or attending a meeting, conference, or training for professional development purposes. Business travel includes local travel as well as out-of-area travel.
3. **Conference** – a meeting requiring local or out-of-area travel for the purpose of representing AACPS' interests, presenting AACPS work, or participating in AACPS related professional development activities, even when no overnight stay is required.

A conference may include a professional association meeting, meeting of non-AACPS entities, or an AACPS school, office, or cluster retreat.

4. ***Local Travel*** – travel within Anne Arundel County or the Baltimore-Washington metropolitan area for official AACPS business or professional development. Travel is classified as local when these four conditions are met:
 - a. It is within Anne Arundel County or the Baltimore-Washington metropolitan area;
 - b. It is less than 150 miles roundtrip from the base location;
 - c. It does not require an overnight stay; and
 - d. Air transportation is not used.
5. ***Out-of-area Travel*** – travel outside the local travel area for official business, professional development, or any travel that requires an overnight stay.

D. PROCEDURES

1. Mileage Reimbursement When an Employee Uses Personal Vehicle

- a. The mileage reimbursement rate for an employee shall be established in accordance with procedures described in the appropriate negotiated agreement for the employee's unit.
- b. For mileage reimbursement incurred in the performance of official duties, AACPS employees shall be paid mileage reimbursement according to the current IRS mileage rate.
- c. Mileage reimbursement requests shall be reported using the *Business Travel Reimbursement Request* form located on the AACPS Employee Intranet site. Employee mileage shall be paid as part of an employee's payroll disbursement. Employees may accumulate and request mileage monthly; however, mileage requests may not be accumulated for more than a 4-month period. Employees shall have 10 working days after the end of the request period to submit a request. All requests must be approved by the employee's supervisor. Any request that does not meet the time constraints noted herein must be justified by the supervisor.
- d. Mileage reimbursements may only be paid from the budget in the fiscal year in which the mileage occurs. The fiscal year is from July 1 to June 30. To reimburse employees for mileage occurring at or before the end of the fiscal year, mileage reimbursement forms must be received by the Accounting Office by July 15 of the subsequent fiscal year. Requests that do not meet the time constraints noted herein shall be denied. Any exceptions made to this regulation must first be

approved by the employee's supervisor serving on the Executive Team and the Chief Financial Officer or the Chief Financial Officer's designee.

- e. Mileage to and from an employee's home or place of residence to the employee's base location is considered commuting mileage and is not reimbursable regardless of daily assignments. The employee shall deduct commuting mileage on a regularly scheduled work day, regardless of the time of day the mileage was incurred. In addition, any mileage driven during the day for personal errands is not reimbursable.

2. Local Travel Guidelines

- a. Subject to appropriate supervisory approvals, employees may be granted leave for local travel to attend AACPS sanctioned business meetings, conferences, and other pertinent activities.
- b. Employees traveling to the same destination shall make every effort to pool their transportation in order to reduce costs. Individual supervisors may require carpooling where appropriate. Exceptions may be made by the supervisor by providing reasonable justification.
- c. Rental cars may only be used and reimbursed to the employee when it is cost effective and only for related business purposes. Prior justification and authorization by the employee's supervisor and Chief Financial Officer or the Chief Financial Officer's designee must be obtained in advance. A receipt from the rental agency is required for reimbursement.
- d. Overnight lodging for local travel must be approved in advance by the appropriate supervisor and Chief Financial Officer. Approval shall be determined by the hours the employee is scheduled to be involved in the appropriate business function.

3. Out-of-Area Travel Guidelines

- a. Subject to supervisory approvals, employees may be granted leave to attend AACPS-sanctioned regional or national conferences, professional meetings, recruitment, and other pertinent activities. An employee must first receive approval from the employee's supervisor prior to any out-of-area travel. An employee under the direct supervision of a Chief Officer must also receive approval from the appropriate Chief Officer prior to any out-of-area travel. The frequency with which employees may attend conferences, which incur expenses wholly or partially reimbursed by AACPS, shall be determined individually by the appropriate Chief Officer or their respective designee.
- b. Subject to the procedures set forth in this regulation and applicable funding limitations, AACPS shall reimburse an employee for any required registration fee

and reasonable documented expenses for travel, conferences, lodging, meals, and incidentals.

- c. In order to receive reimbursement for business travel, an employee must first receive approval from the appropriate Chief Officer or their respective designee.
- d. Employees traveling on official business shall exercise due care and prudence when incurring expenses. If expenses exceed that which is allowed per this regulation, reimbursement shall be adjusted or denied.
- e. The following guidelines shall apply to reimbursement for business expenses:
 - i. Travel shall be by the most direct route. The mode of travel shall be selected based on minimum cost, except when excessive travel time would result from using the lowest-cost carrier.
 - ii. Mileage shall be paid in accordance with established IRS rates. Charges for road and bridge tolls, parking, and storage of vehicle shall also be reimbursed, provided original receipts are submitted. Electronic receipts shall be reimbursed when printed and signed by the originating employee. However, employees may not use parking facilities at the local airport for extended periods unless prior approval has been received or the long-term parking is utilized. Parking costs above the available long-term parking rate may not be reimbursed and shall be the responsibility of the employee.
 - iii. Employees shall receive reimbursement at coach or economy rate for air travel and at the value fare rate for train travel.
 - iv. Employees who elect to drive their personal vehicle shall be reimbursed for either mileage or the cost of air or train round trip, whichever is least expensive.
 - v. Employees who change their tickets or other travel arrangements for personal reasons or lost tickets, shall be responsible for paying any associated costs.
 - vi. Reimbursement for shuttle, bus, ride-sharing, or taxi fares shall be limited to necessary travel in connection with lodging and attending conference or professional meeting sessions. Receipts are required for reimbursement.
 - vii. The cost of flight insurance is not reimbursable.
 - viii. The actual cost of lodging is reimbursable in accordance with the U.S. General Services Administration (GSA) rates for the travel destinations. There is an exception if an employee is attending a conference that offers a conference hotel rate and the conference rates for that facility exceed the amount specified on the GSA schedule. If the cost of lodging exceeds the

conference hotel rate, regardless of the lodging location, the employee is responsible for the excess cost. Exceptions to this designated rate must be approved by the appropriate supervisor and Chief Financial Officer or the Chief Financial Officer's designee in advance of the travel date. The GSA schedule can be found on the GSA website:

<https://www.gsa.gov/travel?topnav=travel>. The allowed length of stay begins the night before the first meeting, with check out on the last day of the meeting, unless the last meeting ends too late for the employee to return home that day.

- ix. If the employee travels with an individual(s) who is not on official business for AACPS, the employee shall pay all related costs, including the difference between the actual cost and the employee's room rate. If an employee extends the length of stay to accommodate a personal vacation, the employee shall pay for any additional lodging or increased travel costs separately and will not be reimbursed by AACPS.
- x. When approved in advance, employees may be reimbursed for car rental costs and related fuel. Car rentals shall be limited to economy-class vehicles. Any exceptions to this provision must be approved in advance by the appropriate Chief Officer or their respective designee. Insurance on rental cars may not be reimbursed.
- xi. AACPS has established standard *per diem* rates for meals that will follow the GSA schedule for the Annapolis area (zip code 21401) regardless of the travel destination. *Per diem* rates are not eligible for an employee advance. No receipts are required for meal reimbursements. The *per diem* rates will be updated every January 1 based on the current GSA rate and will be updated on the AACPS Employee Intranet site. The *per diem* reimbursement rate for meals (as of January 1, 2025) is as follows:
 - a) \$60.00 per day for the first and last day of travel; and
 - b) \$80.00 per day for each day of attendance at a meeting or conference that is not a travel day.
- xii. There is no meal *per diem* for one-day conferences, one-day meetings, or day trips on scheduled work days – except for extended recruiting trips approved in advance by the Chief Human Resources Officer.
- xiii. There is no reimbursement for alcoholic beverages.
- xiv. Expenses that are not reimbursable include:
 - a) In-room movies at hotel;

- b) Mini-bar purchases;
- c) Laundry and valet services;
- d) Membership fees for airline and frequent flyer clubs;
- e) Membership fees for health clubs or fees for hotel fitness equipment;
- f) Hotel club or spa memberships;
- g) Massage or therapy services;
- h) Incremental costs of double versus single occupancy rates when a spouse or guest accompanies the employee;
- i) Excessive baggage fees for personal luggage;
- j) Pet care;
- k) Hotel fees associated with cancellation where reasonable actions were not taken to avoid such fees;
- l) Air flight and travel insurance unless procured for international travel related to a field trip;
- m) Loss of personal funds and property;
- n) Parking tickets or traffic violations;
- o) Clothing or personal items;
- p) Personal credit card fees;
- q) Airline upgrades or priority, special, or additional seating fees;
- r) Early flight or hotel check-in, or late hotel check-out fees;
- s) Childcare expenses;
- t) Expenses for spouse or guest;
- u) Special events, entertainment, tours, or other activity sponsored by the conference, including travel to and from the event;
- v) Internet fees; and

w) Personal telephone calls.

4. Travel Forms and Related Procedures

When planning travel, an employee shall submit a travel itinerary; obtain applicable approvals; submit for a travel advance, if approved and necessary; and submit a request for reimbursement after the trip to support any advances or obtain related reimbursement. Relevant forms are available on the AACPS Employee Intranet site.

- a. The employee shall first prepare a travel itinerary listing:
 - i. Name of conference or professional development;
 - ii. Dates of travel;
 - iii. Travel location; and
 - iv. Estimated travel costs for:
 - a) Registration;
 - b) Hotel;
 - c) Mode of travel;
 - d) Meal *per diem*;
 - e) Car rental (if approved); and
 - f) Miscellaneous.
- b. The travel itinerary may be used to document the required approvals or separate approval letters can be prepared. Specifically, out-of-area travel must be approved by the employee's:
 - i. Direct Supervisor;
 - ii. Funding Supervisor; and
 - iii. Appropriate Chief Officer or their respective designee.
- c. Employees requesting a reimbursement for business expenses shall:
 - i. Complete the *Reimbursement of Business Expenses* form and forward to the Accounting Office within 15 days after the event;

- ii. Attach all required receipts, including those expenses listed on the travel itinerary;
- iii. Attach travel approval letters from the employee's direct supervisor, funding supervisor, and appropriate Chief Officer or their respective designee; and
- iv. Ensure *Reimbursement of Business Expense* form includes the signature of the employee, the employee's supervisor, and the funding supervisor.

5. Travel Advances

- a. Travel advances may be granted for a limited dollar amount, and must be justified and approved by the appropriate Chief Officer and the Chief Financial Officer, or their respective designee.
- b. Meal *per diems* are not eligible for a travel advance.
- c. Travel advances not accounted for within 30 days after the event ending date shall result in a taxable event to the employee, which authorizes AACPS to add the amount of the employee's travel advance as a taxable event to the employee's pay check and W-2 tax form for the applicable calendar year. This taxation may occur following the 30th day the *Reimbursement for Business Expenses* form should have been submitted by the employee.
- d. Employees who accept a travel advance in excess of the total trip expenses are required to submit a personal reimbursement check to AACPS when submitting their *Reimbursement for Business Expenses* form to the Accounting Office. Employees who do not submit a personal reimbursement check to AACPS shall have that amount deducted from their next payroll check.
- e. Employees who accept a travel advance and do not attend the event are required to reimburse AACPS for the full amount of the travel advance. Failure to make full reimbursement within 7 days of the scheduled event shall result in the appropriate deduction from the employee's paycheck.

6. General Information

- a. Employees shall be paid the *per diem* rate for a hotel room or the quoted hotel room rate, whichever is lower. There is an exception to this requirement if the employee stays at the hotel where the conference is being held or there is a special pricing arrangement through the event organizer. An employee shall use a personal credit card for payment unless AACPS has prepaid the lodging. Any excess lodging costs above the established conference rate may be the responsibility of the employee.

- b. If an individual(s) travels with the employee, the employee shall make separate travel arrangements for the individual(s) using a personal credit card and will not be reimbursed by AACPS.
- c. It is preferred that travel is booked as far in advance as possible. However, it is also understood that this is not always possible. Consistent late bookings by an employee may result in denial of future travel requests.
- d. If a conference or event is canceled for reasons beyond the employee's control, the employee shall be reimbursed for any related out-of-pocket expenses, including airfare, non-refundable deposits, and cancellation fees. Any credits issued in the employee's name shall be used for future business-related travel, or the credit amount can be remitted to AACPS and the credit will remain with the employee.
- e. It is expected that every employee use due diligence and exercise care when traveling and incurring costs on behalf of AACPS. Any costs incurred above a reasonable amount may not be reimbursed to the employee.

Regulation History: Issued 12/18/13; Revised 03/07/22; 01/22/25; 04/01/25

Note Previous Regulation History: Replaces Regulation 800.29, issued 12/03/91; Rescinds Policy 801.18 and Regulation 801.17

Legal Reference: U.S. General Services Administration Travel Reimbursement Rates