

2.29. Travel Reimbursement Policy

Introduction

Employees of Oklahoma County may on occasion be asked by their Elected Official or their representative to travel from their home or duty station to another location to perform public services or receive training in furtherance of the mission of that Elected Official's particular office. During such periods of travel, employees are expected to conduct themselves in the same professional manner and observe the same code of conduct and procedures they would as if they were performing work at their regular or temporary duty station.

This section provides in summary fashion the County's policy for reimbursing authorized expenses incurred by Elected Officials and their employees whom are approved to travel. Like their elected officials, employees who have been authorized in advance by their Elected Official or their representative to travel on official public business are eligible to receive travel reimbursement in accordance with state statutes and this policy.

The key to any successful travel event is planning ahead.

It is each employee's responsibility to obtain prior approval to travel from either their Elected Official or their representative, before the employee or their office's requisition officer incurs any sort of travel expenses related to the proposed travel event.

Prior to granting approval for an employee to travel on official business and be reimbursed for eligible expenses, the county office or department may first need to estimate the full cost of the travel event and then determine whether it has sufficient budget authority to cover those expenses. For that reason, the employee may be asked to help identify the various expenses to be incurred during the travel event.

Employees traveling on official business for the County are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. There are limits of various sorts on the type and amount of expenses for which an employee may be reimbursed. For example, under no circumstances will the County reimburse an employee for the purchase of alcohol. Therefore, it is the responsibility of each employee approved to travel on behalf of Oklahoma County to, prior to undertaking their approved travel, consult with their office or department requisition officer in order to learn the type and amount of travel expenses for which they will be eligible to receive reimbursement, including any expenses which might be reportable as income in accordance with IRS regulations.

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Travel reimbursement must be sought using official claims which require approval by the Board of County Commissioners and are subject to open records requests for public inspection.

Certain expenses will require presentation of a detailed receipt in order to receive reimbursement. As a general rule, it is advisable to request and retain receipts for all expenses incurred during travel status for which an employee plans to seek reimbursement from the County.

Different reimbursement rates may apply to different travel destinations and may vary according to the time of the year.

The reimbursement rates for specific cities and the percentage of reimbursement allowed for each day of travel are as provided for in this policy including rates established by Continental United States, (CONUS), domestic per diem rates.

Travel:

1. Each county officer or his/her deputy shall be entitled to reimbursement for all eligible traveling expenses incurred in performance of official duties with expenses being paid upon sworn itemized claims. 19 O.S. §163
2. Reimbursement for travel on County business for Elected Officials is at the discretion of the Elected Official and their respective travel budget.
3. Travel for deputies and staff of an Elected Official requires the prior approval of their Elected Official or their representative and there being available funds within the respective travel budget to pay for all eligible expenses associated with said travel event.
4. Unless your travel both originates and concludes at your official work station, (in which case you should compute mileage from your official work station to/from your destination), when claiming mileage, you must use the shortest distance from either your home or official workstation to/from your destination, when completing your travel claim. Whichever is closer will be used as the point of origin on your travel reimbursement claims. To calculate miles traveled you should use the GPS or odometer readings, provided sufficient information is to be provided with the claim so that it may be audited against GPS systems for reasonableness.
5. For travel events exceeding one day of travel, the first day of travel per diem expense and the final day of travel per diem expense are reimbursed at the rate of 75% of a full day's per diem.

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6. When authorized to use a privately owned motor vehicle or vehicle from a motor vehicle rental agency for out of state travel on official county business, rather than using commercial air travel, a cost comparison between coach or economy air travel, including associated local ground transportation expenses, per diem and lodging expenses which would have been incurred, versus the reimbursable mileage, per diem and lodging expenses incurred as a result of driving, shall be provided on the travel claim, and the total amount of travel reimbursement provided shall not exceed the comparable total reimbursement which would have been paid had coach or economy commercial air travel been used. When extraordinary circumstances make air travel impractical or unfeasible, a cost comparison which includes air travel is not required; however, an explanation for the travel by vehicle and authorization by the Elected Official or their representative shall be included on the travel claim. 74 O.S. §500.11 C
7. When an employee for his/her own convenience travels by an indirect route or otherwise interrupts travel by direct route, the extra expense shall be borne by the employee. Reimbursement of authorized expenses shall be based only on such charges as would have been incurred had the direct travel route been used. However, travel by other than a direct travel route may be allowed when necessitated by circumstances beyond the employee's control such as weather, involuntary flight changes, etc... An explanation for such exception shall be noted on the travel claim, signed by the Elected Official or their representative.
8. Persons who are not county employees, but who are performing substantial and necessary services to the county on a voluntary basis without compensation which have been directed and approved by an Elected Official or their representative, shall enjoy the protection of sovereign immunity of the state to the same extent as a paid employee. Such persons may be reimbursed for expenses incurred during official travel pursuant to the State Travel Reimbursement Act, Section 500.1 et seq. of Title 74 of the Oklahoma Statutes, or for training expenses, provided it is indicated on the claim the person is not a county employee, a description of services is entered, and the officer, by his approval of the claim, certifies such services were substantial, necessary and germane to the duties and functions of the county office. 19 O.S. §168
9. Claims or vouchers for reimbursement for expenses incurred in official travel shall not cover more than one (1) fiscal year. 74 O.S. §500.3

Transportation Expenses:

1. Travel claims should show the air fare class involved. Air travel is reimbursable at the most economical fare available, but not including "first class" fare, provided, reimbursement for "first class" air fare is permissible in the limited event that no coach space is available during the time period in which flights are required to accomplish the travel objective and minimize overall travel costs to the County, upon certification on the travel claim by the Elected Official or their representative to this being the case. Airline penalties charged from schedule changes not the fault of the employee are reimbursable. A statement must be attached to the travel claim explaining these conditions, signed by the Elected Official, or their representative.
2. Elected officials or their representatives may approve the use by their employees of privately-owned motor vehicles for official travel within or outside the State of Oklahoma. Transportation by private vehicle from residence to destination and return shall be reimbursed at the rate provided in 19 O.S. §164, which allows a rate per mile equal to the current deductible rate permitted by the Internal Revenue Service for business use of a private vehicle. This rate is updated annually by the IRS and can be found at <https://www.irs.gov/tax-professionals/standard-mileage-rates>. When claiming mileage, unless your travel both originates and concludes at your official work station, (in which case you should compute mileage from your work station to/from your destination), you must use the shortest distance from either your home or official workstation to your destination, when completing your claim.
3. Mileage claimed must be based on GPS or odometer readings, provided sufficient information is to be provided with the claim so that it may be audited against GPS systems for reasonableness.
4. Reimbursement for automobiles rented within this state from car rental agencies, to be used in lieu of a privately-owned vehicle on official business for the County, shall not exceed the rate provided for the use of a privately-owned automobile. 74 O.S. §500.5 A
5. The actual cost of renting an automobile outside of this state to be used on official business for the County shall be reimbursed subject to the prior approval of the Elected Official or their representative. 74 O.S. §500.5 B
6. Travel by any Elected Official or employee on official County business on any privately-owned or chartered airplane may be reimbursed in an amount which, when added to per diem and reimbursement for lodging for that trip, does not exceed the equivalent of

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automobile mileage plus per diem and reimbursement for lodging had a privately-owned automobile been used for the trip. 74 O.S. §500.6 A

7. Tolls incurred during approved motor vehicle travel to/from your point of origin and destination are reimbursable at actual cost, upon including with the travel claim documentation of such payments.
8. Ground transportation at destination is reimbursable, to include either, at actual cost, any taxi or bus fare incurred, or at the allowable mileage rate if using private motor vehicle or rental vehicle, between points of business at destination, plus any parking and necessary tolls.
9. Reimbursement of transportation for personal use such as travel to obtain meals is not allowable under normal circumstances. However, when the nature and location of travel are such that suitable meals cannot be obtained without traveling, the expense may be approved as necessary transportation. The necessity for such travel and the nature of the expense incurred must be explained on the travel claim.
10. When renting a vehicle outside the state upon having first obtained prior approval from your Elected Official or their representative, reimbursement will be for actual cost. If the vehicle is used for both business and personal use, the total cost will be pro-rated with the County office or department responsible only for the portion of the cost directly associated with the purpose of the travel, and the employee responsible for the balance.

Registration Fees:

Conference registration and/or meeting fees, banquet fees or other official functions are reimbursable at the rate of actual receipted expense.

Hotel or Other Lodging:

1. Hotel or other lodging expense will be reimbursable at the lower of actual cost or the per diem rate. Itemized hotel room receipts (showing a “zero balance” due, as evidence of having been paid) are required to establish whether the actual room rate or per diem rate

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is lower. Exceptions are allowed as provided for in specific sections below.

2. When official travel is outside of the county and over sixty (60) miles from the employee's residence, the employee may, prior to securing overnight lodging, request authorization for reimbursement for said overnight lodging, in accordance with this policy. It is at the discretion of the Elected Official or their representative to authorize such lodging reimbursement.
3. Reimbursement for overnight lodging while in official travel status may be made at an amount authorized by the provisions of the federal Government Services Administration (GSA) in its Federal Travel Regulation (FTR) 42 CFR Section 300-1.1 et seq. and as updated in its FTR Bulletins for travel while away from home without additional documentation or the actual cost, if lower, per night, except as provided in specific sections below. 74 O.S. §500.9 A
4. CONUS rates for a given location may vary at different times of the year (e.g., "off-season" rates are lower). A complete listing of the CONUS domestic per diem rates can be obtained from the GSA's per diem web site <https://www.gsa.gov/travel/plan-book/per-diem-rates> or from the County Clerk's Accounts Payable division.
5. The IRS per diem rates include one standard rate for all unlisted cities within each state and specific rates for key larger cities. With the exception of Oklahoma City, all of Oklahoma per diem rates are at the standard per diem rate for Oklahoma. The specific rates also apply to locations surrounding the key city. For instance, if you were staying in a suburb of Dallas that was unlisted, you would use the Dallas rate. In such cases, the traveler or approving officer must sign a certification statement on the travel claim which reads as follows: "I certify the public lodging place named on the lodging receipt is located in the corporate limits or county of the CONUS city of travel."
6. Charges in excess of the per diem rates are not reimbursable and are therefore the responsibility of the employee. The following exception applies:
 - A. Officers or employees attending meetings, workshops, conferences or other objectives of trips which are conducted at a designated hotel, motel or other public lodging place or where lodging has been arranged for by the blocking of rooms or by rate reductions for the participants by the sponsor as evidenced by the announcement or notice of the meeting, workshop, conference or other objective shall be reimbursed the actual lodging expense, not to exceed the single occupancy room rate charged by the designated hotel, motel, or other public lodging place, provided that said officials or employees are in official travel status approved by their Elected Official or their representative . 74 O.S. §500.9 B.

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- B. Provided further, those Elected Officials or county employees attending meetings workshops, conferences or other objectives of trips, which are conducted at a designated hotel, motel or other public lodging place as provided by this subsection, who choose to acquire less expensive lodging at another hotel, motel or other public lodging place shall be reimbursed for local transportation costs incurred traveling between such optional lodging and the designated hotel, motel or other public lodging place not to exceed the difference between the cost of the designated lodging and the cost of the optional lodging. 74 O.S. §500.9 B
7. Employees are encouraged to utilize purchase orders to pay for hotel accommodations to minimize out-of-pocket expenses. Further, when hotel accommodations are paid through a purchase order, meals and other optional services shall not be charged to the hotel bill.
8. When employees share a room, both occupants need to provide a copy of the shared hotel bill with their travel claim for proof of a share room. Note: One of the two bills should have the notation, “zero reimbursement-double occupancy”.
9. Elected officials and County employees who have been required to attend hearings or meetings of any congressional committee or subcommittee or any federal agency, board or commission shall be reimbursed for their actual and necessary travel and lodging expenses; however, the Elected Official must approve any claims in connection with such expenses. 74 O.S. §500.9 C
- 10 An Elected Official may authorize reimbursement for overnight lodging while in official travel status within the State of Oklahoma at a rate of up to 150% of the amount authorized under the above subsection entitled, “Hotel and other Lodging (3.)” if it is determined that no lodging was available at the maximum rate set out in said subsection. Prior to authorizing such payment, the Elected Official or employee shall certify the efforts made to obtain lodging at the rate set out in said subsection and the reasons why such lodging was not available within a reasonable distance from the Elected Official’s or employee’s work station. 74 O.S. §500.9 G

Meals and Incidental Expenses:

Overnight travel

1. At the discretion of the Elected Official or their representative, meals expense, including server tips, incurred while traveling overnight are reimbursable either at the actual

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receipted expense, not to exceed the IRS per diem rates, or at the IRS per diem rates where no receipts are required. Proof of overnight stay must be provided to receive the per diem meal reimbursement (i.e., hotel receipt, conference attendance record, airfare tickets etc.).

2. Reimbursement in lieu of meals expense is authorized by the provisions of the federal Government Services Administration (GSA) in its Federal Travel Regulation (FTR) 42 CFR Section 300-1.1 et seq. and as updated in its FTR Bulletins for travel while away from home without additional documentation is authorized. Per Diem rates and policy shall be as established by GSA's Federal Travel Regulation. The per diem rate chart is updated annually and provided as a part of Appendix A of the Federal Travel Regulation.
3. The County does not provide reimbursement for alcoholic beverages.
4. Authorized reimbursement rates will vary depending on the location of travel as identified in CONUS rates. Rates of key cities apply to locations surrounding the key cities (i.e. located in the corporate limits or same county). With the exception of Oklahoma City, all Oklahoma per diem rates are at the standard rate for Oklahoma. A complete listing of the CONUS can be obtained from the GSA per diem web site: <https://www.gsa.gov/travel/plan-book/per-diem-rates> or from the County Clerk's Accounts Payable division.
5. Internet charges for business use only, will be reimbursed up to \$25.00 a day with receipts.
6. Airline fees for checked bags will be reimbursed up to two bags per employee with receipts. If additional bags, boxes or items are needed to be checked for business purposes, reimbursement must be approved by the Elected official or their representative.
7. When meals are provided through the cost of registration for the conference, seminar or other travel event, the daily per diem allowance will be reduced by one-fourth for each meal provided. Exceptions are:
 - a. Continental breakfast, snacks, and refreshments such as coffee, tea or soft drinks are not considered a meal.
 - b. Meals provided by a third party that are not covered in the registration fee, package plan or direct pay contract will not reduce the per diem.
 - c. Meals not participated in due to special dress requirements, diet restrictions, lack of transportation, conflicting appointments will not reduce the per diem and such occurrences will be documented on the travel claim.

Day trips with no overnight stay

Meals within Oklahoma County or meals without evidence of an overnight stay are not a

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reimbursable expense except as provided in specific sections below:

1. Meal expense may be reimbursed if the meal expense is not included in the meeting cost and the Elected Official, or employee, is required to attend the meeting as a function of their job/office and the meeting has been pre-authorized by the appropriate Elected Official or their representative, upon their having determined sufficient funds are available within their respective travel budget.
2. Meals expense incurred in the course of official county business when an overnight stay is not necessary is reimbursable at the actual cost not to exceed the standard CONUS rate. Itemized receipts must be provided to receive reimbursement for actual meal expense.
3. The County does not provide reimbursement for alcoholic beverages.
4. Reimbursement of meals expense without an overnight stay is reported as a taxable fringe benefit, for which the employee receiving same will at the end of the calendar year be issued an IRS form 1099, a copy of which is provided directly to the IRS by the County Clerk's Payroll division.

Personal Service:

Except as provided above for internet expenses, expenses for personal service such as the use of iron/ironing board, pressing of garments, business-related phone calls, service charges, gratuities, etc. are allowable up to a maximum daily amount of \$20.00 per trip. The \$20.00 maximum daily rate for personal services may be an average for the period of the trip. For reimbursement this average must not exceed \$20.00 per day.

Charges which are personal in nature are not reimbursable. These may include, but are not limited to, personal phone calls, reading materials, over-the-counter medications, or non-business use transportation.

Claim of Travel Reimbursement:

Claim forms and receipts

1. Claim forms submitted for official travel reimbursement should be sworn to as required by 19 O.S. §163, using a form adopted by the Oklahoma County Budget Board and approved by the State Auditor and Inspector.
2. Itemized expense receipts showing payment for air travel tickets, hotel, food, taxi and registration fees should be attached, unless per diem for meals or subsistence is being claimed.

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3. Receipts for hotel or other lodging should display a “zero balance” due, as evidence of having been paid in full.
4. The individual submitting the claim must legibly sign the claim form. The signed affidavit holds the employee liable under penalty of law for any falsified expense or misstatement on the claim.
5. Credit card receipts that do not provide purchase detail do not constitute an expense receipt.
6. Claims for reimbursement should be submitted by each individual for their own expenses, except in the case of law enforcement when transporting officers may seek reimbursement for a prisoner’s traveling expenses paid by the officer. Notation should be made on the claim form or receipt if reimbursement is for prisoner expenses.
7. When mileage is claimed, the tag number of the motor vehicle driven is required on the claim.
8. Each major point of travel, including en-route stops for lodging, must be indicated on the travel voucher with the time and date of each stop. The most direct route possible must be used while in travel status.
9. If personal leave time is used in conjunction with official travel, a notation should be made on the travel claim identifying the personal leave period. Each segment of time spent in travel status must be indicated with a start date and time and an end date and time.
10. Travel claims for reimbursement must be filed within forty-five (45) days from final date of travel.

Approval

Approval by the approving officer certifies:

1. That the employee claiming reimbursement was performing official County business.
2. The reimbursement rate is in an amount authorized by the provisions of the federal Government Services Administration (GSA) in its Federal Travel Regulation (FTR) 42 CFR Section 300-1.1 et seq. and as updated in its FTR for travel while away from home without additional documentation, or actual cost. 74 O.S. §500.9 A.

Miscellaneous Travel Reimbursement Issues

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Travel issues not specifically addressed by this policy may, as directed by the Elected Official, be handled in accordance with the State Travel Reimbursement Act, 74 O.S. §§500.1 – 500.55

Statutory Authorization

County Commissioners shall have the power to establish by resolution the use of per diem for specific purposes in accordance with the limitations provided by Section 500.8 and 500.9 of Title 74 of the Oklahoma Statutes. 19 O.S. §339 A.22