

EXPENSES NOT REIMBURSABLE

- * Expenses which are not County business related
- * Alcoholic beverages
- * Spouse or family member's travel costs
- * Non-business related telecommunications
- * Lost/stolen cash or personal property
- * Personal items and services, e.g., toiletries, luggage, clothes, haircuts, shoeshine's, etc.
- * Laundry, cleaning, pressing costs for trips of three days or less
- * Avoidable expenses for no business-related activities, e.g., sightseeing tours, t-shirts, etc.
- * Traffic citations, parking tickets and other fines
- * Additional charges incurred for personal reasons involving vehicle rentals
- * Locksmith charges on either fleet, rental or personal vehicle, except when fleet or rental vehicles experience mechanical problems
- * Excess cost of circuitous or side trips for personal reasons
- * Parking costs at the assigned workplace
- * Repairs, towing service, lubrication, etc., for personal vehicles
- * Meals included in the cost of airfare, registration fees, lodging etc.
- * Pay for view movies in hotel/motel room
- * Personal entertainment
- * Extra costs for additional person (s) in room
- * Charges for late checkout or un cancelled guaranteed reservations (unless justified)
- * Lodging at unlicensed facilities unless there is a substantial cost benefit to the County.
- * Lodging within 50 miles of the headquarters city (unless properly justified and approved)
- * Flight insurance
- * Extra baggage charges for personal items, such as golf clubs, skis, etc.
- * Airline, car, hotel, corporate card club membership dues
- * Childcare costs or kennel costs,
- * Late payment penalties and interest on corporate card

***This list is not all- inclusive.**

RECEIPT REQUIREMENTS

The following receipts are required regardless of how the expense was paid.

- All Airfare Air passenger coupon or copy of e-ticket.
- Taxi/Limo If one-way fare exceeds \$25.00.
- Vehicle Rentals Final invoice / billing plus gasoline receipts.
- Meals Any meal exceeding the maximum.
- Lodging Original itemized receipt (credit card slips are not acceptable).
- Registration Fee If cost exceeds \$25.00.
- Laundry/Cleaning Receipt
- Train/Bus For intercity travel only.
- Internet If claim exceeds \$5.00.
- Parking If claim exceeds \$25.00.
- Miscellaneous If claim exceeds \$25.00.

*** Receipt requirements are not limited to the above**



There is always a road that leads to Polk County.



Polk County Government

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POLK COUNTY POCKET TRAVEL GUIDE 2016

 Polk County Government



DEPARTMENT OF ADMINISTRATION

Telephone: 715-485-9212

GENERAL POLICY

The information contained in this document is only a summarization of County Travel Policy.

Travel claims of all employees must be personally approved by the employee's supervisor. Noncompliance or abuse of travel policy may result in disciplinary action, up to and including termination of employment.

GENERAL

Employees in travel status are expected to exercise good judgment in incurring travel costs. Only travel expenses related to County business must be reimbursed. Reimbursement must not be claimed for items provided free of charge, not personally paid for by the claimant, previously reimbursed by any source, or costs which will be paid or reimbursed from any other source in the future. Any reimbursement which is received from another source after reimbursement has been received from County must be deposited to the funding source which was initially charged.

A Expense Report must be filed with the DOA Office within 60 days of completion of the trip for all travel expenses, regardless of how they were paid or whether a reimbursement is claimed

AIR TRAVEL

Payment or reimbursement for air travel is limited to the lowest available logical fare.

PARKING, TAXI AND LIMOUSINE

Reasonable and necessary charges for taxi or limousine service are reimbursable. Limousine shuttle service (usually less expensive or free) should be utilized in place of a taxi whenever possible. Receipts are required for fares exceeding \$25.

VEHICLE TRANSPORTATION

Polk County encourages employees to use county vehicles whenever feasible and whenever a vehicle is required for conducting county business. When using fleet vehicles, drivers must be County employees engaged in County activities. When using privately owned vehicles, reimbursement is limited to business related travel at the mileage rates listed below. Explanations are required for mileage in excess of normal map mileage.

Vehicles 54¢ per mile (IRS rate) when a County vehicle is not available and an unavailability slip is issued. This slip must accompany your reimbursement form

35.2¢ per mile (state rate) when a County vehicle is available.

Motorcycles 28.5¢ per mile. (state rate)

Employee reimbursement form is to be filled out by employee and signed by department head and submitted to the payroll department. Each reimbursement must be clearly marked overnight or non-overnight for tax purposes. If not marked appropriately, the expenses are considered non-overnight.

For trips that start or end at an employee's home, reimbursement is based on the lesser of actual miles driven between an employee's home and the work site or the mileage between an employee's assigned headquarters and the work site.

Mileage for home visits on the way to or from work. When management determines that an employee's vehicle is required for travel to a work site on the way to or from work, the employee shall be reimbursed for mileage by subtracting the normal commute miles (home to work) from the total miles incurred for the work site. Employees' normal commute distance is the exact miles from home to work. Miles above the normal commute will be reimbursed at a rate of .54 cents/mile.

MEALS

Meal claims must be actual, reasonable, and necessary and represent the amount actually spent. To be allowed breakfast, departure must be before 6:00a.m.; lunch, departure must be before 10:30 a.m., and return after 2:30 p.m.; dinner, employee must return after 7:00 pm or depart for overnight travel before 6:00 p.m.

	Breakfast	Lunch	Dinner	Total
In-State	\$ 8.00	\$ 10.00	\$20.00	\$38.00
Out-of-State	\$10.00	\$15.00	\$25.00	\$50.00

Expense form must be supported by a description of the date, time, place, amount and business purpose of the expense.

Meals already included in the cost of conference registrations or lodging are not separately reimbursable and are not to be included in this calculation.

Reimbursement on meals includes tip of 15%.

LODGING

The maximum amount reimbursable per day for lodging must be **\$82**, excluding tax. Government or contracted rates must be requested when making reservations or registering at hotels/motels. Employees should carry an ID that identifies them as a County government employee, as it may be required to obtain

the discounted/contract rates. Reimbursement is limited to the single rate. Polk County employees, while traveling in Wisconsin on Government business, are exempt from paying state, county, and local taxes on lodging and should avoid such tax by furnishing the retailer with written documentation stating they are traveling on county business. The County sales and use tax exemption number is **ES-41808**. State tax exemption S211 form can be requested in the DOA office.

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