



LARAMIE COUNTY GOVERNMENT

TITLE Reimbursement and Payment of Travel and Education Expenses	APPROVAL DATE 07/17/1990
SECTION Compensation	REVISION DATE N/A

Eligibility

To be eligible for direct reimbursement or payment of certain expenses on their behalf, an individual must be an employee of Laramie County.

Documentation Standards

In order for Laramie County to maintain an “Accountable Reimbursement Plan” as defined by the Internal Revenue Service and to meet requirements set forth in state statute, all claims submitted for payment or reimbursement must be properly dated and itemized and the value of each item specifically described. No payment for traveling expenses will be made unless itemized receipts for all monies expended are properly submitted.

Education/Training Expense

Job-related education/training expenses are submitted according to Procedure for Payment.

- (a) Continuing education which is directly job related and described as a seminar, workshop, or designations other than college credit classes may be approved by an Elected Official, Department Director or Manager.
- (b) Job related college credit classes require a pre-approval form signed by the employee, Elected Official, Department Director or Manager and a member of the Board of Commissioners before any payment can be made.
- (c) School supplies are not reimbursable expenses. Costs of textbooks are reimbursable only if the class is required by Laramie County and the textbook is then retained by the County as County property.

Travel Expense

County officials or employees required to travel on overnight trips for official County business are eligible to receive reimbursement for transportation expenses, lodging expenses, meal and incidental expenses submitted according to Procedure for Payment.

Definitions:

1. “Destination” means the location of the employee at midnight, or if still traveling at midnight, the location where lodging is secured.



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2. “Incidental expense” means fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships and hotel servants in foreign countries.

3. “Meal” means expenses for breakfast, lunch, dinner and related tips and taxes, but does not include expenses incurred for alcoholic beverages, entertainment or any expenses incurred for other persons.

Approval:

1. Travel within Wyoming or out of state within a 150 mile radius of Cheyenne unless the travel is to a high cost location as listed in the federal travel regulations, such as Jackson Hole, may be approved by an Elected Official, Department Director or Manager.

2. Out of state travel beyond 150 mile radius of Cheyenne, to a high cost location as listed in the federal travel regulations or travel with a non-county employee such as a spouse or friend requires a Pre-Approval Form signed by the employee, Elected Official, Department Director or Manager and a member of the Board of Commissioners.

Internal Revenue Service criteria:

1. The amount, date, time, place and business purpose must be proven.
2. Reimbursements must be based on what was actually spent as proven by contemporaneous receipts.
3. Expenses must not be lavish but reasonable based on circumstances, and
4. The expense must be both ordinary and necessary.

Meal expenses:

1. Meals included in registration, seminar and conference fees paid by the County on behalf of the official or employee are considered part of the meal and incidental expense reimbursement and no duplicate meal reimbursement will be allowed.



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2. Meal expenses incurred when travel does not include an overnight stay or does not meet the Internal Revenue Service standards for “substantial rest or sleep” can be reimbursed with appropriate documentation, but will be treated as a taxable benefit and the amount of the reimbursement will be included with the employee’s next compensation payment.
3. Travel for a one day meeting, seminar, or conference not in excess of a 50 mile radius of Cheyenne does not meet the Internal Revenue Service standards requiring an overnight stay or “substantial rest or sleep” and any reimbursement made for meals incurred under such travel will be treated as a taxable benefit. This does not apply to Elected Officials for whom a reimbursement would increase compensation in violation of state law.
4. No meal reimbursement for meals benefiting a non-county employee or a County employee not on approved County business shall be allowed.

Transportation expenses:

1. If common carrier transportation is used, the actual expense not to exceed economy fare charged the general public is reimbursable.
2. If rented, chartered or contracted vehicle transportation is used; reimbursement is limited to reasonable rates for necessary use with official receipts submitted for audit and payment. Shuttle service or public transportation is to be used when available.
 - a. Reimbursement for rental cars will be made only with justification, only for business use, and only when prior approved by the Department Manager through completion and processing of the Pre-approval Form. The Pre-Approval Form provides a specific section for written justification and approval for use of a rental car.
3. If a County-owned vehicle is used, the driver must hold a valid driver’s license and be authorized to use County vehicles for official County business. Reimbursement is limited to actual expense of fuel purchased and parking costs, if any. Fines for traffic or parking violations against a County vehicle are the responsibility of the employee to whom the vehicle is assigned and all violations



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must be reported to the Elected Official, Department Director or Manager, and then to the County Risk Manager.

4. If a private vehicle is used, reimbursement is based on mileage allowance not to exceed the maximum nontaxable rate set by the Internal Revenue Service. The beginning and ending odometer readings are required with a voucher and other documentation for reimbursement.

5. All mileage is based on the nearest practical highway route as indicated on official state maps, plus a reasonable amount of travel within the destination vicinity. The total mileage reimbursement shall not exceed commercial economy air fare.

6. If a private vehicle is used on County business, it is the responsibility of the employee to maintain insurance on the vehicle. Mileage reimbursement is for all expenses in using a personal vehicle.

Lodging expenses:

1. Lodging will be reimbursed or paid directly to the vendor on the basis of a single occupancy rate unless two or more County employees share accommodations.

2. If an employee is approved to travel with a non-county employee such as a spouse, any amount over the single occupancy rate shall be the responsibility of the employee.

3. Lodging reimbursements are limited to the night preceding, the night(s) of, and in some cases the night following the seminar, meeting or conference. No reimbursement will be made for additional stays preceding the start or following the conclusion of the seminar, meeting or conference.

4. If the meeting, seminar or conference is held at a facility which includes lodging or recommends other lodging facilities, lodging reimbursement will not exceed the standard room rates at such facilities.



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Legal and Miscellaneous Reimbursements.

Hiring legal counsel other than already retained by Laramie County (County Attorney and Deputy County Attorney or W.A.R.M.) requires a pre-approval form signed by the employee, Elected Official, Department Director or Manager and formal approval by the Board of County Commissioners.

(b) Occasional, miscellaneous reimbursements such as for purchases of office supplies will be made to County employees upon submission of itemized receipts, and Elected Official or Department Head approval.

Procedure for Payment

All payments made under this Section will require vouchers pursuant to the requirements of W.S.18-3-510 signed by an authorized Elected Official, Department Director or Manager under the conditions of W.S. 6-5-303 (b).

(a) Expenses requiring pre-approval according to Travel Expense will be paid upon submission to the Clerk's Finance Office of the pre-approval form with original, required signatures with the course description and enrollment form, seminar or conference registration or other documentation attached.

(b) Registration fees required to be paid prior to the start of the class, seminar, conference or meeting will be paid directly to the vendor. If the employee who is approved for the expense fails to attend, he/she is responsible for reimbursing the County for the fee unless the class, seminar, conference or meeting is cancelled by the vendor or an approved, substitute County employee attends.

(c) Transportation costs such as airfare will be reimbursed to the County employee or paid directly to the vendor upon submission to the Clerk's Finance Office of passenger coupons issued by the transportation company or an official fare receipt. Any payment or reimbursement made in advance of travel will require employee reimbursement to the County in the event the employee fails to travel in accordance with the pre-approval unless a reason for the failure is documented, substantiated and approved.



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(d) Lodging costs will be paid to the vendor or reimbursed to the County employee upon submission of an itemized billing from the lodging facility. Costs for meals charged to the room must be substantiated by itemized meal receipts attached to the billing invoice.

(e) Meal costs will be reimbursed to the County employee upon submission of itemized receipts to the Clerk's Finance Office attached to a reimbursement form prescribed by the Finance Office.

(f) Mileage reimbursement for use of personal vehicles will be made upon submission of a mileage statement form prescribed by the Finance Office.

(g) Reimbursement for fuel purchased for County-owned vehicles will be made upon submission of original receipts to the Clerk's Finance Office.