



SECTION: IC
TOPIC: MTG/MILEAGE 01
MEETING/MILEAGE
JULY, 2014

ADMINISTRATIVE PRACTICES MANUAL

SUBJECT: MEAL/MILEAGE REIMBURSEMENT

Forms Needed:

Employee Taxable Meal Reimbursement Request
Travel Expense Form

Mileage to seminars or meetings where attendance is not required for an employee's job duties will not be reimbursed unless the employee is directed to attend by their supervisor. Approval to attend these types of events on work time does not constitute a directive by a supervisor to attend. Examples include mileage to attend retirement planning seminars, union meetings, contract ratification, combined campaign recognition events, lunch & learn, blood donations, etc.

Under IRS rules, if an employer reimburses an employee for a meal when the employee's travel did not require an overnight stay, the meal is taxable income to the employee.

Taxable meals will be reimbursed through the payroll system. To receive reimbursement, the employee should complete the "Employee Taxable Meal Reimbursement Request". The form should be signed by the employee and the employee's supervisor and then given to the department payroll clerk. Payroll clerks will then enter the total amount of the claimed reimbursement as part of the regular payroll data entry process. Employees should seek reimbursement within 30 days following the date of travel.

Meals that are taken during an overnight stay as well as lodging, mileage and other travel costs should be submitted using the travel expense voucher form. Reimbursement for these non-taxable travel expenses will be made through accounts payable. Unless an exception to Chapter 20 of the DC Ordinances has been granted by the Personnel and Finance Committee, employees will not be reimbursed on a taxable or non-taxable basis for meals taken in Dane County.

The following examples are intended to clarify when each reimbursement form should be used.

- 1) ***The employee travels to a meeting in Rock County. The employee purchases lunch during the day and returns home at the end of the day.*** This meal is taxable and should be claimed on the Employee Taxable Meal Reimbursement Request. However, the mileage to travel to the meeting and back should be claimed on a regular travel expense voucher form. The value of the taxable meal will be included on the employee's paycheck. The value of the mileage reimbursement will be reimbursed using a regular accounts payable check.
- 2) ***The employee travels to Milwaukee for a one-day conference. Lunch is included in the registration fee for the conference.*** The conference fee should be paid through accounts payable in advance or reimbursed through a travel voucher. The employee should not submit a reimbursement form of any kind for the lunch.
- 3) ***The employee travels to Wausau for a conference or meeting and stays overnight. The meeting is dismissed at 11:30 am the following day. The employee purchases lunch before beginning the trip to return home.*** The employee should seek reimbursement for mileage, meals and lodging using a regular expense voucher form. None of these costs are taxable reimbursement due to the overnight stay.



SECTION: LEG
TOPIC: MINUTES 01
GENERAL
JULY, 2014

ADMINISTRATIVE PRACTICES MANUAL

The County will reimburse for the least expensive mode of transportation available to the employee for travel to distance conferences or training. If an employee opts to take a more expensive mode, the County will only reimburse up to the least expensive option. For example, if an employee opts to drive to a conference at a cost of \$750 in mileage reimbursement but the cost of air travel is \$250, the County will reimburse the employee up to \$250 for the travel portion of their trip. In addition, if driving results in additional lodging or meal expense due to overnight stays, the employee will cover those costs at their own expense. Departments are required to provide documentation to substantiate the least expensive option.

END OF POLICY