



## COUNTY OF CARROLL OFFICE OF THE COMMISSIONERS

Administration Building  
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<b>Policy Title:</b>	Travel and Reimbursement Policy
<b>Effective Date:</b>	August 25 2022
<b>Revision Date:</b>	March 28 2024
<b>Reference(s):</b>	This policy replaces Federal Per Diem and Reporting (4/2021), Employer Reimbursement (2015/2018), Meals While Traveling (2019), Travel Reimbursement (2018), Business-Related Travel (2014) and all other County policies related to travel or expense reimbursement

### **POLICY**

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Carroll County intends to ensure fair and equitable reimbursement of business travel expenses as well as compliance with all applicable laws and regulations. The Commissioners recognize the constructive value of a well-trained workforce. It shall be the policy of the County to encourage employees to seek professional development by attending job-related training, seminars, conventions, conferences, and meetings with professional groups. This policy applies to all official County business related travel and training, whether specifically or generally identified or provided for in the approved budget, to include all County departments and elected officials.

Travel is often necessary to conduct County business and therefore the County expects to incur reasonable, necessary, actual, and prudent travel expenses. Travel expenses paid by the County must be properly authorized, appropriately and clearly documented with a clear business purpose, and comply with the guidelines of this policy. The County does not compensate travelers for the inconvenience of travel or for personal expenses incurred while in travel status. The County must be in compliance with the IRS Accountable Plan Rules and follows United States General Services Administration (GSA) per diem requirements.

This policy applies to anyone who travels on behalf of the County, regardless of funding source. If travel is being charged to a sponsored project and the terms are more restrictive than those of the County's, the terms of the grant or contract apply. Similarly, departments may elect to impose stricter controls over travel expenditures than those required by this policy. If the terms imposed by grants, contracts, or County departments are less restrictive than those of the County, County policy applies.

### **DEFINITIONS**

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**Accountable Plan:** To be an accountable plan as defined by the IRS, an employer's reimbursement or allowance arrangement must include all of the following rules or the cash advance can be considered taxable income.

1. Expenses must have a business connection – that is, an employee must have

paid or incurred deductible expenses while performing services as an employee of their employer.

2. Employees must adequately account to their employer for these expenses within a reasonable period of time.
3. Employees must return any excess reimbursement or allowance within a reasonable period of time.

**Business Meal:** A business meal must always include a discussion of a business topic, and more than one person, usually a non-County of New Hampshire individual who is essential to complete the purpose of the meeting. The main focus of the activity is business and consumption of food is incidental to the purpose of the meeting. Business meals that are attended only by County employees should be infrequent, and must meet a higher documentation standard – demonstrating what other options were considered rather than meeting for lunch/dinner, etc. A meal consumed by an individual dining alone does not constitute a business meal.

**Business Meal during Travel:**

A business meal can occur during travel if it is a meal consumed while on a trip, which includes a non-County of New Hampshire individual who is essential to complete the purpose of the meeting, and the primary discussion is a business topic.

**Mileage Reimbursement:**

For use of an employee's personal vehicle to conduct County business is intended to cover the costs to operate the vehicle, including insurance costs. Mileage will be reimbursed at the current IRS Standard Mileage Rate. The County's insurance is always excess over any personal automobile insurance carried by the employee who uses their personal auto on County business. The County recommends that employees who regularly use their vehicles on County business maintain auto liability insurance with limits of at least \$100,000 for bodily injury and property damage liability. Under no circumstances does the County reimburse an employee for damages to his/her vehicles (i.e. otherwise known as collision or comprehensive damages under an auto insurance policy).

**Substantiated:** Expenses documented with itemized receipts, dates of travel, business purpose, etc.

**Travel Meal:** A meal taken while on travel status; the employee is away from home on a trip requiring an overnight stay.

**Travel Status:** An employee traveling away from home if his/her duties require him/her to be away from the general area of home for a period substantially longer than an ordinary day's work, and the employee's sleep or rest is needed to meet the demands of work while away. Traveling less than a fifty (50) mile radius is not considered travel status and will not be included in allowable reimbursement for overnight and per diem charges, unless specifically authorized by the Commissioners and an infrequent event.

**Unsubstantiated:** Expenses which are not documented with itemized receipts, dates of travel, business purpose, etc.

**County Business:** Defined as "while on assignment by or at the direction of the County for furthering its business interest."

## **PROCEDURE**

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### GENERAL TRAVEL POLICY PROVISIONS

1. Travel authorizations are required for both in-state and out-of-state domestic travel requiring an overnight stay. Travel authorizations are approved at the departmental level. Travel must not commence without official authorization being given. Travel arrangement, such as conference registration payments, airline tickets, hotel reservation payments, etc., should not be made until

the travel has been approved.

- a. Travel authorizations should be approved at least 14 days prior to departure by Department Heads or at the Department Heads discretion.
- b. Travel without an authorization will need to be paid for out of personal funds (i.e., these expenses will not be reimbursed, and if purchased with a credit card, the unauthorized charge will need to be repaid to the County).
2. No travel expenses will be reimbursed before the trip has occurred. If expenses must be incurred before the trip (e.g., airfare, conference registration, hotel, etc.), County procedures for procurement (purchase order, credit card or accounts payable request) will be followed.
3. Receipt requirements for travel expenses, excluding travel meals:
  - a. Itemized receipts are required for all expenses incurred by the traveler while on County travel status.
  - b. Original, scanned or digital receipts are acceptable.
  - c. If attending a conference, attach the conference brochure, agenda summary, etc.
  - d. Lost receipts, for those travel expenses requiring receipts: if a receipt is lost, misplaced, or damaged beyond legibility, the traveler is responsible for contacting the vendor and requesting a copy of the receipt. This applies regardless of method of purchase, i.e., cash, personal or County credit card, etc.
  - e. If the traveler is unable to submit a receipt, the expense amount will be deducted from the total reimbursement.
  - f. If traveling in a developing country where itemized receipts may not be readily available, maintain a log during the trip to record all expenses. Provide documentation to verify destination and dates of trip (airline receipts, for example).
  - g. Tips for bellhop, housekeeping, do not require receipts (maximum of \$10.00 per day).
4. Receipt requirement for travel meals: The County will reimburse the GSA per diem rate per day for domestic meals without original, itemized receipts. This is true regardless of method of payment.
  - a. An expense report will need to be submitted with conference and hotel registrations, showing dates of conference, lodging and travel.
  - b. Per diem meals and incidentals will be reimbursed based on the rates established by the GSA for the specific location of travel.
  - c. Daily per diems will be paid at 50% of GSA rate on day of traveling to and from such business travel.
  - d. Each employee must submit their own expense report.
5. A request for reimbursement of travel expenses must be submitted within thirty (30) calendar days after return from a trip. If the employee is requesting reimbursement for frequent instate travel, travel forms must be completed on at least a monthly basis.
6. All travelers, Commissioners, delegates, and approvers are responsible for understanding and complying with the Travel Policy.
7. Submitted expense report must be signed by the traveler. Signature stamps are not allowable. Signing on behalf of others is not allowable.
8. All travel reimbursements must be approved by the designated approver after documentation is reviewed.
9. The person approving the traveler's reimbursement request is responsible for reviewing the adequacy and accuracy of receipts and other required supporting documentation, and the

reasonableness and appropriateness of all expenditures.

10. An approver cannot approve their supervisor's expense form. It must be reassigned to the Finance Department or Commissioners.
11. A printed expense report must be sent to the Finance Department
  - a. Attach required original, itemized receipts to the printed expense report; or
  - b. An expense report that does not have receipts (mileage only) must be sent to the Finance Department with a print out from MapQuest or Google Maps showing miles to destination.
12. Expense reports out of compliance with this policy are subject to additional review and modification. The Finance Department will correct or direct additional information needed to the appropriate departments.

#### ELIGIBLE TRAVELERS

1. County Employees

For the purpose of this policy, County employees are those individuals with an active assignment at the County to include all employees, Commissioners, Delegation and Elected Officials.

2. Non-Employees

Travelers in this category include prospective employees, independent contractors and consultants. Non-employees are reimbursed via a Check Request through the Finance Department. *All original, itemized receipts, including travel meals, must be included* as documentation for any reimbursement of this nature due to IRS tax regulations. The original, itemized receipts must be *obtained by the County department preparing the payment. The department may submit scanned copies of the supporting documentation with the check request form.*

a. Prospective Employees

The County may reimburse the actual travel expenses related to interviewing prospective employees, when such expenses are necessary to acquire key personnel for employment at the County. Reimbursement is through the Finance Department, via a Check Request. *All itemized receipts, including travel meals, must be included* as documentation for any reimbursement of this nature due to IRS tax regulations.

Transportation and lodging expenses pertaining to a candidate's interview travel may be paid directly by the County. The department conducting the interview should make such travel arrangements.

b. Independent Contractors and Consultants

Reasonable travel expenses incurred by County-retained independent contractors or consultants are reimbursable through the Finance Department. Such reimbursement amounts claimed must be properly substantiated with original, itemized receipts or invoices. Unsubstantiated amounts must be reported as income to the IRS for the contractor, on a Form 1099 Miscellaneous issued by the Finance Department or Form 1042-S as applicable.

Reimbursement of travel expenses in addition to payment for services can be made via an invoice.

#### II. TRANSPORTATION EXPENSES

The County will pay for or reimburse an employee for the most economical means of travel.

1. Personal Automobiles

- a. Use of personal automobiles is permitted and reimbursed on a mileage basis at federal established rates at time of travel.
- b. The mileage reimbursement of any trip should not exceed what it would have cost if coach airfare, including ground transportation to and from the airports, had been purchased. The difference between the cost of personal vehicle use and airfare rate will not be reimbursed.
- c. The owner of the vehicle is responsible for automobile liability coverage. The County's insurance does not apply to privately owned automobiles.
- d. The County will not reimburse for gas or repairs for personal vehicles.
- e. Mileage between an employee's residence and place of work is not reimbursed.
- f. If it is more economical to fly from an airport other than your local airport, mileage will be reimbursed.
- g. Airport parking costs will be reimbursed by the County for the duration of the County business.
- h. Traffic violations are not considered reimbursable costs. All violations, including parking tickets and speeding tickets, will be the responsibility of the driver, not the County.

2. Rental Cars

Occasionally, renting automobiles is required to conduct County business.

- a. The County will reimburse an employee for:
  - Rental of subcompact, compact, or midsize cars.
  - Full-size cars will be allowed only if midsize cars are unavailable or if four employees are riding in the same vehicle. A list of names of County employees traveling in the vehicle must be provided.
  - Rental of vans is only allowable when the number of passengers warrants it.
  - The cost of premium, luxury, or four-wheel drive vehicles will not be reimbursed.
  - Rental of vans or trucks will be allowed where a project has a short-term need to transport a large volume or heavy materials.
- b. Payments should be made with a County credit card after approval by appropriate Department.
- c. The collision damage waiver should be purchased when renting a vehicle for County business. However, the County's insurance policy provides liability protection. County insurance provides liability protection, but only with respect to injuries or damages arising out of the authorized use of a rental car for the purpose of carrying out County business.

d. The cost of a vehicle rental should not exceed what it would have cost if coach airfare, including ground transportation to and from the airports, had been purchased. The difference between the vehicle rental and airfare rate will not be reimbursed.

e. Itemized receipts for rental of motor vehicles and gasoline purchased are required.

f. Traffic violations are not considered reimbursable costs. All violations, including parking tickets and speeding tickets, will be the responsibility of the driver, not the County.

13. Airfare

a. Payments should be made with a County credit card following approval by appropriate Department Head.

b. If a traveler chooses to pay for travel arrangements personally, *they will be reimbursed only after returning from the trip.*

c. Coach airfare only is allowable. Business, first class, and premium airfare are not allowable expenses.

d. Itemized receipts are required.

e. If no hard copy receipt is issued for an e-ticket, a copy of the e-mail receipt including itinerary, passenger's name, cost, and transaction date will suffice.

f. Thoroughly review the terms and conditions for airfare arrangements made online, particularly cancellation charges or service fees for ticket changes. Provide documentation and explanation for these additional charges.

g. Reasonable baggage expenses are allowable for the traveler on County business.

h. Trip cancellations/emergency medical insurance are allowable for foreign and group travel.

14. Other Ground Transportation

Employees should select the least expensive mode of ground transportation that is appropriate. Van, bus, or other ground transportation is usually available at a less expensive rate than individual taxi rates. Many hotels offer shuttle service to and from airports.

15. Indirect or Interrupted Itineraries

When a traveler takes an indirect route, or interrupts travel from a direct route for other than County business, any additional personal expense shall be paid by the traveler. The County will reimburse for the business portion of the trip after completion. The traveler is responsible for producing documentation of the cost of the business portion of the trip.

16. County Vehicle – County Use Only

County vehicles are available for employee business travel.

Advance Notice Possible:

If this is a desired mode of transportation, staff will need to reach out to the Finance Department to check availability, in advance, when possible. If a vehicle is available, staff will need to complete the Vehicle Log (located in the Business Finance Office), with the key and gas card. Vehicle gas card will only be used for County vehicles and a receipt for fuel must be turned in

with the key upon return.

**Holiday and Emergency Use:**

A key will be kept in the maintenance department at the nursing home. Use will require an email to the Finance Department contact, stating employee name using vehicle, with beginning and ending odometer readings along with trip purpose and destination.

Both County vehicles will be left parked in the Administration Building parking lot, closest to the nursing home when not in use. Odometer readings must be logged in prior to leaving the County and upon return with the Finance Department. If the gas tank is at half or below upon returning the vehicle, please fill the vehicle so it is ready for the next employee user.

**LODGING EXPENSES**

Reasonable hotel room costs are allowable. If two people occupy a double room, one of whom is not on County business, only the single rate may be charged to the County. Employees should always ask for federal per diem rates before renting a room. No paid TV, internet charges for other than County business, personal phone calls, or other personal entertainment items are allowable. Itemized hotel receipts are required, and should include the town or city, the name of the establishment, dates, rates, occupancy and a description of each charge. If the hotel requires the first night be paid in advance to hold a reservation, the traveler should use a County credit card, or the County will reimburse the one-night expense prior to the trip.

Expenses such as meals, internet access, long distance phone charges, parking, etc. charged on the hotel room bill must be broken out on the expense report so that items will be charged correctly in the accounting system.

**TRAVEL MEAL EXPENSES**

Actual and reasonable meal or banquet expenses while on *overnight* travel status are allowable. Should a traveler not follow the per diem reimbursement guidelines, the actual meal expenses, including reasonable tips, will not be reimbursed in excess of the daily GSA per diem rates. Should a submission for actual expenses be submitted versus the daily per diem, reimbursement will not exceed the following limits per meal:

Breakfast	20%
Lunch	30%
Dinner	50%

If paying with a County credit card, you may not submit for reimbursement on a travel and expense report, nor exclude that amount in the daily meal total.

Meals for multiple County employees paid by one County employee require an itemized receipt. Meals in lieu of those provided as part of a conference registration fees are not allowable without written justification.

If a traveler chooses to decline a meal provided as part of a conference, without justification, and purchases a meal elsewhere, they must assume the cost. Justifiable reasons to decline a meal otherwise provided include required meetings with colleagues and clients for County-related business.

If an employee hosts a business meal while on travel status, that meal must be accounted for on the expense report with detailed and itemized receipts. The cost of the business meal is counted toward the daily maximum reimbursable amount.

Meal expenses incurred on trips that do not require an overnight stay (and therefore the trip does not meet the requirement of travel status) are *not* allowable under County policy or IRS Accountable Plan Rules.

Meal expenses for non-County business should be deducted from the total and will not be reimbursed.

**Staff/Group Meals:** If the Department Head or other County staff pays for all of the meals, the itemized receipts, along with the staff roster in attendance, must be included on the Department Heads' expense report. No more than GSA Federal per diem will be reimbursed per employee.

**Groceries:** Grocery purchases in lieu of meals during an extended trip are allowable. Grocery expenses should not average greater than the GSA daily per diem rates for the traveler's location per day per person. Personal items are not allowable. Include a roster of travelers if traveling with a group.

#### OTHER NON-PERSONAL EXPENSES

Other incidental travel expenses paid directly by the traveler may be allowable and be reimbursed on the Expense form.

1. Any expense being reimbursed, whether for travel or not, must be made in the most economical manner; must have a clear business purpose; and must not include personal expenses.
2. Telephone Calls and Internet Charges  
Reimbursable phone and internet expenses are limited to County business. Personal phone calls are not allowable. Placing long distance telephone calls from hotels can be very expensive. There are many types of phone cards available for purchase. Look for phone cards that do not expire. Additional phone/internet expenses for County business due to foreign travel will be reimbursed.
3. Alcoholic Beverages  
Purchase of alcoholic beverages is *not an allowable expense and will not be reimbursed*.
4. Other Unallowable Expenses  
All personal expenses such as laundry, dry cleaning, pressing, valet services, hotel spa or fitness center, paid television, toiletries, child care, miscellaneous reading materials, guest travel, etc. are not allowable.
5. Travel Insurance
  - a. Trip cancellation insurance for international travel and group travel is permissible.
  - b. Personal Vehicle - The owner of the vehicle is responsible for automobile liability coverage. The County's insurance does not apply to privately owned automobiles.
6. Gratuities  
Gratuities for meals must be limited to 15% – 20% of pretax amount and will not be reimbursed for a greater amount. Gratuities for taxi or bellhop help with baggage of \$1.00 to \$2.00 per bag are common, which do not require receipts. Housekeeping gratuities average \$2.00 to \$3.00 per day, which do not require receipts. The County will reimburse up to \$10.00 per day for incidental expenses without receipts such as gratuities for taxi or bellhop, and housekeeping.

## SANCTIONS

Unreasonable expenses or expenses that are not in compliance with this policy will be denied. Employees may be subject to disciplinary action for noncompliance. Supervisors will be held accountable for approving noncompliant expense reports.

The County reserves the right to deduct delinquent cash advances from the traveler's paycheck if outstanding longer than thirty (30) days after completion of the trip. The County reserves the right to seek reimbursement through employee payroll for delinquent travel cash advances based on per diem regulations.

*Voted approved as written March 28 2024.*

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Terry McCarthy  
Chairman

Chuck McGee  
Vice-Chairman

Bill Nelson  
Clerk