Travel and Conference/Workshop Policy

Purpose and Scope This policy establishes guidelines for school district employees conducting authorized travel on behalf of the district. Travel expenses must have an official District business purpose to ensure these travel and mileage reimbursements are not classed as a fringe benefit and are excludable from taxable income. The Board of Trustees believes that district employees' business travel should neither incur financial loss nor produce personal gain for an employee. A reasonable and conventional standard of living should be sustained during travel, and all costs must be reasonable.

Authorization and Approval All travel must be pre-approved by the superintendent. For travel by the superintendent or trustees, authorization must be obtained from the school board as an agendized item.. If travel is out of State, the board shall approve the travel for all employees. Travel requests must include:

- Purpose and justification for the travel
- Estimated costs, including transportation, lodging, meals, and other expenses
- Duration and itinerary of the trip

The number of staff members away from the district at any one time must be controlled to maintain district effectiveness. The duties of staff members while away will be covered by other staff when necessary.

The superintendent delegates to an employee's immediate supervising manager the authority to approve all requests for travel within the County. Travel outside of the County requires approval from the superintendent. Approval must be secured before travel arrangements are made.

Travel authorization will generally be limited to:

- Transacting business of the District, such as procurement, community and governmental engagements, business negotiations, and travel between district properties.
- Attending educational, and developmental seminars and professional meetings, such as conventions, conferences, and committee sessions that support the District LCAP and/or Strategic Plan.
- Attending legislative matters important to the District.

Travel

Eligible Travel Expenses The district will reimburse reasonable and necessary expenses incurred during approved travel, including:

- Transportation (airfare, car rentals, mileage reimbursement for personal vehicles, taxi/ridesharing and public transit)
- Lodging (standard room rates at moderately priced accommodations)

- Meals and incidentals (set at the local government per diem rate for the travel destination)
- Conference or event registration fees
- Other expenses pre-approved by the supervisor or district authority

Air Transportation: Standard coach/economy rates without seating upgrades or premium early check-ins should be used for air travel, including the fee for one checked suitcase if the ticket class does not support a checked bag without seating upgrades or premium early check-ins. Reservations should be made early to secure the lowest rates. Plans must be confirmed before purchasing non-refundable tickets.

Car Rental and Ridesharing: The standard rental is a compact car, though larger vehicles can be requested if shared by more than two employees. Rental agencies' insurance coverage is recommended and reimbursable. Rideshares should be limited to the most economical category and shared by employees when possible. Bridge tolls, parking and tolls will be reimbursed as long as it was necessary for the trip. When selecting to use a car rental or ridesharing cost staff member's time should be considered.

Personal Automobile Transportation: Employees using personal vehicles for out-of-district transportation will be reimbursed at the current IRS statutory rate for the shorter distance between their residence or work site and the destination. For long-distance travel, reimbursement will be for actual roundtrip mileage or the baseline two-week advance airfare plus ground transportation costs, whichever is lower. Maximum mileage reimbursement will not exceed the equivalent of the lowest market-rate airfare cost. Mileage reimbursement will be approved per the mileage reimbursement rate published by the Internal Revenue Service at the time of travel. Ordinarily, the mileage will be computed between the employee's primary work location and the destination. If the business travel terminates before or after the employee's ordinary working hours - the home can be utilized as a traveling origin or destination.

Hotel Accommodations: Employees should stay at clean, safe, standard hotels (e.g., major hotel chains) with non-premium accommodations. Lodging is reimbursable only for overnight stays beyond a 75-mile radius of the district unless extenuating factors apply as approved by the superintendent or board as appropriate. This policy does not extend to the approval of meals or lodging at home. Only room charges, taxes, fees, and mandatory parking are reimbursable. Personal services, entertainment, and upgrades such as valet parking are not allowed. Personal services should be on a separate invoice from the hotel statement. Employees will attempt to stay at the suggested hotel by the conference organizer. If such hotel is fully booked, a comparable hotel in proximity to the conference is preferred.

Meals and Incidentals Reimbursement for meals and incidentals will be made at the travel destination's General Services Administration (GSA) rate. Receipts will not be collected for meals and MVWSD will instead provide a per diem rate. The employee will be liable for charges that exceed the GSA rate. The receipts should be retained by the individual in case of a personal income tax audit by the IRS or the State of California. If needed, the District will collect ineligible reimbursements.

Meals are reimbursed per the U.S. General Services Administration (GSA) website. Enter the destination on the GSA website. This will go to a new page. Scroll down to the Meals & Incidentals Rates and Breakdown.

Employees will be eligible for the full rate of the First Day and Last Day of travel based on the time of departure and arrival. The total amount, less the individual rates for conference/workshop-provided meals. Snacks and continental breakfasts such as rolls, juice, and coffee are not considered to be meals. Incidentals include minor personal convenience items incurred due to travel, tips for hotel staff, and ATM fees while traveling which are included in the GSA Meals & Incidental Rates. No meal reimbursements will be made for meal charges in excess of the per diem without prior written authorization-this may occur when a district employee buys a meal or coffee for an individual during a work event. This would occur if an employee met with an individual to discuss district matters at a conference.

Trips Lasting Less Than 24 Hours
Meals and incidentals will be reimbursed as a flat payment based on GSA Rates. For example, only breakfast would be covered if an employee departs at 6:00 AM and returns by 11:00 AM. Similarly, only lunch would be covered if they depart at 10:00 AM and return by 3:00 PM.

Depending on the travel start and end times, the employee may be entitled to the whole per-diem or just a portion. For local conferences the event start and end time will be used to determine the meal per-diem reimbursement. For non-local conferences, travel time may be taken into consideration.

Flight Time	**Breakfast**	**Lunch**	**Dinner**
Flight 10:00 arrival at airport at 8:00am	X	X	X
Flight 10:00 arrival at airport at 12:00		X	X
Flight 4:00 arrival at airport at 2:00			**X**

Documentation and Receipts Expense reports must include:

- A completed reimbursement form
- Itemized receipts for lodging, transportation, and other approved expenses
- A copy of the travel authorization
- Documentation or evidence of pre-approval

Limits and Restrictions

- Travel expenses must comply with district budgetary limits.

- Personal expenses, such as entertainment, alcohol, and additional hotel services (e.g., spa, gym fees), are not reimbursable and should not be present on receipts submitted for expense reimbursement.
- Transportation or lodging upgrades are not reimbursable unless pre-approved for exceptional circumstances. Employees can choose to pay for an upgrade personally.

Compliance and Reporting Employees must submit accurate expense reports within 30 business days of travel completion. Non-compliance or fraudulent claims may result in denial of reimbursement and disciplinary action. Reimbursement claims and all reporting must occur within the 30 day frame. No reimbursements will be honored for late submissions. There will be a reclassification of any advances or reimbursements made without adequate substantiation to be reported as ordinary wage income.

Cancellations If a trip is canceled, employees must promptly notify their supervisor and the appropriate travel service providers to avoid unnecessary charges. Any non-refundable costs will be reviewed for reimbursement on a case-by-case basis. Employees are responsible for providing documentation of the cancellation and any associated fees. Whenever possible, credits for future travel should be utilized for district-related purposes. If the employee receives a credit in their name, the credit will be tracked until utilized by the District or the employee can reimburse the district. If an employee misses their flight without a valid reason, the District will request reimbursement from the employee or the employee will be responsible for any additional cost..

Exceptions require written approval from the superintendent or board president and must be documented in the expense report.

Additional Guidelines:
a. **Prepaid Employee Expenses:** Any expenses paid by the employee prior to attendance at the conference/workshop will be reimbursed after the conference/workshop.
b. **Travel Advances:** Must have prior approval and arrangements must be made with the Business Office to complete a Travel Advance Request 30 days in advance of the conference. If an employee voluntarily cancels their attendance for a conference/workshop, the travel advance may be required to be repaid to the district within 30 days of trip cancellation. The reason for cancellation will be reviewed on a case-by-case basis.

Schedule of examples of personal expenses

The following are examples of personal expenses that are not eligible for reimbursement as business expenses:
• Amenities such as movies, in-room bars, coffee, alcoholic and non-alcoholic beverages, water, snacks, saunas, massages, etc.
• With the exception of religious or dietary needs, meals purchased in lieu of those included in the conference package are considered personal expenses.
• Child care costs, babysitting, or house-sitting costs.
• Any personal clothing or accessories.

- Laundry for trips of less than five days.
- Grooming expenses such as haircuts, toiletries, etc.
- Prescriptions, over-the-counter medication, supplements, or other medical expenses.
- Fees for boarding pets or other animal care.
- Magazines, books, newspapers, or other personal reading material.
- Outlays for personal recreation or entertainment, such as golf course green fees, sightseeing fares, theater tickets, entry fees, lift tickets, etc.
- Expenses related to non-business-related activities or personal time off taken before, during, or after a business trip, such as extended stays before or after the event dates.
- Travel expenses incurred by others
- Loss of cash advances or personal funds or property.
- Airline travel insurance and medical insurance costs.
- Fines for automobile or parking violations.
- Charges for failure to cancel hotel reservations in a timely manner.
- Credit card interest or delinquency fees.
- Fees for personal credit cards.
- Tips for concierge, maid service, valet parking, and other personal preference services.
- All In-room or hotel charges other than Wi-Fi are required for work purposes.

References

CA Education Code 35044 Board member reimbursement
CA Education Code 44032 Requirement to reimburse employees
CA Education Code 44033 Reimbursement for automobile use
Internal Revenue Code (IRC) Section 61, all income is taxable unless an exclusion applies, such as reimbursements of business-related expenses under an accountable plan under IRC § 62(a)(2)(A), Treas. Reg. § 1.62–2, Rev. Ruling 2006-56, Rev. Rul. 2012-25, IRS Publication 463
CA Gov Code 35232.2 Government Expenses Reimbursement
IRC § 62(c) Reclassification of Payment if Not Substantiated with a Business Travel Expense