



**BUFFALO BOARD OF EDUCATION**  
**INTEROFFICE MEMORANDUM**  
**FINANCE DEPARTMENT – ROOM 708 CITY HALL**

**DATE:** June 14, 2018  
**TO:** District Users  
**FROM:** Geoffrey Pritchard, Chief Financial Officer  
**SUBJECT:** **Changes in Travel Reimbursements Related to IRS Regulations**

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In order to be in compliance with IRS regulations for travel expense reimbursements to employees, the District can no longer reimburse employees for meals associated with same-day travel.

Same-day travel doesn't meet the test of being "away from home" under IRS regulations. Therefore, meals are not an allowable business expense unless the following conditions are met:

- The employee must be traveling away from the general area of the tax home substantially longer than an ordinary day's work, and
- The employee needs to obtain substantial sleep or rest to meet the demands of the work while away from home.

This is outlined in the District's updated travel guidelines attached.



# BUFFALO BOARD OF EDUCATION EMPLOYEE TRAVEL GUIDELINES

## I. GENERAL

- A. The Purchase Department is the designated District department to administer staff travel policies and procedures. All staff, traveling at District (i.e. Taxpayer) expense, regardless of funding source, is required to use the most economical and appropriate means of travel. Staff is expected to exercise practical consideration when expending District resources, and shall be considered directly responsible for the appropriate use of travel funds.
- B. All out of District travel requests must be made using the “Travel Request Form” (see example form in appendix A). NOTE: The Travel Request Form must be complete and include the particulars of the travel: listing attendees, number of days away from the office, the itemized cost budget for each attendee, and justification for travel; plus any cost for substitutes must be noted.
1. The conference itinerary or agenda must be attached to the Travel Request Form. Failure to do so shall cause delays in entering Travel Request Form into Adobe Docs. If no agenda or itinerary, please provide documentation from 3<sup>rd</sup> party of the dates/times/location. The hotel information, flight requests, st-129 forms, Etc. MUST be attached to the requisition before release.
  2. The Travel Request Form must be approved per the form’s instructions. Forms without proper approval(s) shall be returned resulting in delays or possible cancellations.
  3. **All travel requires the approval of the Chief Financial Officer and Superintendent.**
  4. The electronic Travel Request Form must be enter into Adobe Docs, **at least forty-five (45) calendar days prior to date of departure to ensure all approvals completed 30 days in advance.** Failure to do so may result in denial of travel request (the responsibility of tracking approvals falls on the travelers themselves). To emphasize the requirement for preplanning; expeditious submission of these documents enhances the districts opportunity to procure economically prudent modes of transportation and lodging.
- C. Employees will complete requisitions for all travel related charges included on the Travel Request Form with the exception of employee reimbursements (see item VII.) Separate requisitions must be submitted for method of transportation (commodity code 402), lodging (commodity code 092) and conference registration (commodity code 094).
- D. The traveling parties are to secure their own lodging reservations, using a personal credit card to hold the reservation. The District credit card shall be charged for the room at the time of billing. (See section IV) The traveler’s credit card shall not be charged for the room rate. The traveler’s credit card shall however be charged if said traveler incurs ancillary expenses such as room service, valet/concierge, parking, laundry, mini bar, movies, internet fees, massages, equipment rentals etc. The Purchase Department will forward the proposed itinerary to the travelers upon request. Employees may not purchase their own airfare/train fare arrangements, but may suggest or request specific flight/train schedules to the Purchase Department staff that would be handling the travel arrangements.
1. All time spent and expenses incurred outside the approved travel timeframe are considered personal and are not reimbursable. The District shall not be responsible for lodging, meals or other expenses other than those approved and incurred within the authorized timeframe.

E. In most cases, conference registration fees, air and train tickets and lodging will be paid directly by the District. Items such as mileage, parking, taxis, tolls and meals will be reimbursed to the employee if properly supported by receipts.

## II. CONFERENCE TRAVEL

- A. Conference registration fees will be paid by the District when deemed appropriate.
- B. The Travel request form must include justification for the conference or event. Justification should include 1) what is expected to be learned and how it correlates to the District's goals and needs of those in attendance and 2) reasons for multiple attendees.
- C. Upon returning from the conference, each individual in attendance is expected to submit a written narrative to both their department and division head of what was learned and how it will be applied to their work. The Audit department may request copies as part of their review.

## III. AIRLINE & TRAIN TICKETS

- A. Once travel has been approved, and if airfare or rail is appropriate, Purchase will procure the most practical airfare or train fare in order to provide economic and expedient passage.
- B. The following guidelines shall be employed in the procurement of airfare & train fare;
  - 1. The Purchase Department shall determine the appropriate days of travel based on the conference itinerary. The travel dates and times will be as close to the conference times as possible to limit unnecessary and expensive "travel" days before and after a conference that result in unnecessary days away from regularly assigned duties.
  - 2. Nonstop flights (*Non-stop flights make no stops. It does not visit another city, and simply takes you from your origin to your destination in one flight. You literally make 'no stops'*) often cost more than direct flights. Direct flights are different (*Like a non-stop flight that will travel from your origin to your destination, there may be a stop in between in which other passengers may leave and others board. Most all direct flights, unless otherwise specified, do not have you leaving the plane until you reach your destination*) or those requiring a connection. Purchase may approve nonstop itineraries dependent upon cost and travel time involved. Purchase will not require staff to travel under unreasonable conditions such as more than one connection, "red eye" flights, standby status, etc. unless staff agrees to such or unless there are no alternatives.
  - 3. Once an airline / train ticket has been purchased, changes to any part of the itinerary require the holder of the itinerary to seek Purchase Department approval in advance. Failure to do so shall render the ticket holder responsible for any added fees or costs. These shall not be reimbursable.
  - 4. Companion travel (nonemployees) is **STRONGLY** discouraged. The District shall afford no considerations of companion travel when procuring airfare.
  - 5. If an airline or train ticket is purchased and issued to staff, it is expected that said staff use the ticket as intended. If staff does not use the ticket or any part thereof, they are required to notify the Purchase Department as soon as practicable with sufficient reason.
  - 6. Staff is forbidden to use any part of any ticket for personal use. All unused portions or credits of any ticket must be remanded back to the District for credit or refund.

7. The District will not reimburse employees for in-air charges, such as drinks, internet access, movies or other services.

## IV. LODGING

- A. Most conferences and subsequent activities are presented at hotel complexes. **It is imperative that staff plan far enough ahead and obtain the required approvals in order to take advantage of conference rates offered by the hosting organization.** Typically, the conference will offer a package which includes conference fees, lodging and meals. If multiple room type offerings (e.g. standard and upgraded rooms) are available, the lower, most economical grade is required. If conferences are held at non-lodging facilities such as convention centers or educational institutions, Purchase will approve lodging using the following considerations:
  1. Proximity to conference activities in order to minimize ground transportation costs.
  2. Primary source of accommodation should be with a hotel that offers the “government rate” this can found along with Per diem limits available at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)
  3. In the absence of per diem or government rates, Purchase will assist the traveler in finding the most economical rate, taking in consideration factors such as quality of lodging, proximity to conference and/or any other relevant factors.

\*\* Final lodging determination will be approved by the purchase department.
- B. When staying in any hotel in New York State, the District will not pay any taxes on the cost of the lodgings. Form ST129 must be filled out and submitted to hotel prior to or upon arrival.
- C. District Staff is encouraged to share lodging whenever practicable, particularly at out of state conferences at resort destinations, where other expenses are often higher.
- C. The District strongly discourages staff from bringing accompanying individuals (e.g. spouses, friends, and children) on business trips. Staff is personally responsible for all expenses related to accompanying individuals.
- D. The only lodging charges allowed on the District credit card will be for the room itself and taxes (when applicable). During the reservation process, to hold the room staff is required to submit a personal credit card. When the district card is sent to the hotel on the 1<sup>st</sup> of the month, the traveler’s card will remain on file for all incidentals including but not limited to room service, parking, laundry, mini bar, movies, internet fees, massages, equipment rentals.
- E. Staff may not alter the originally reserved accommodation without Purchase Department approval in advance. Room upgrades will be at the staff’s personal expense.
- F. Staff may not add extra days to the original reservation once approved by the District.
- G. Staff is responsible for obtaining a final bill or invoice and forwarding to the Purchase Department after checking out of lodgings. \*\*at the time of check in confirm that St-129 form is on file (for NYS hotels ONLY) and the district P-card has been put on file for your room. Any charges put on the traveler’s card will be the responsibilities of said card holder. Reimbursements for expenses shall be withheld until the final lodging bill or invoice is received in Purchase.

## **V. GROUND TRANSPORTATION**

- A. Use of personal vehicles for travel is acceptable for shorter distances (e.g. Rochester, Syracuse)  
Personal vehicles may be used to travel to Albany. However, in all cases car-pooling is required when multiple staff is travelling to the same location. For example, if 2 or 3 staff are traveling via automobile to the same destination, only one mileage reimbursement shall be approved.
- B. Mileage reimbursement rates are established for the various bargaining units or exempt contracts. If personal automobile use is approved for travel, staff must detail route and mileage estimates (using Map Quest, Google maps, etc.) and submit it with their reimbursement request. Unnecessary “side trips” (e.g. shopping, entertainment, museums, relatives) are not reimbursable.
- C. Thruway tolls and parking are reimbursable when supported by actual receipts. An EZ Pass statement is sufficient evidence in place of a toll receipt.
- D. The District does NOT reimburse employees for parking tickets, speeding tickets, or any automobile related charges (e.g. gas, oil, maintenance, insurance).
- E. Employees driving a personal vehicle for Travel are required to maintain adequate insurance coverage as defined by the New York State Department of Motor Vehicles.
- F. Ground transportation (e.g. taxi, airport shuttle, livery, subway, Uber, Lyft etc.) necessary while attending approved District business functions shall be reimbursed, provided that a genuine, original receipt is submitted. When multiple staff is travelling together, carpooling via taxi cab is required. All receipts must contain total cost, pickup point, destination, date and time of service.
- G. Renting cars – On rare occasions, the Purchase Department may determine that the most economical transportation mode for multiple travelers is a rented automobile.

## **VI. MEALS**

- A. Actual and necessary expenses for meals may be claimed up to the maximum amount for the location per GSA (found at [www.gsa.gov/mie](http://www.gsa.gov/mie)) for breakfast, lunch and dinner. Partial day breakdown limits should be adhered to as well as full day limits. Staff is required to submit original itemized receipts for all meal expenses.
- B. Employees cannot claim meal reimbursements for meals also provided as part of a conference.
- C. Alcoholic beverages, snacks and incidentals such as newspapers will not be reimbursed.
- D. Meals purchased in Buffalo before or after travel will not be reimbursed.
- E. For same day out of district business travel, employees may not claim any meals. In accordance with IRS regulations, the district does not reimburse meals for same day out travel.

## **VII. EMPLOYEE REIMBURSEMENT PROCESS**

- A. While most travel expenses are paid directly by the District, employees may be reimbursed for eligible out of pocket travel expenses (e.g. meals, parking, taxi, tolls) using the “Travel Claim Form” (see example in Appendix B). NOTE: The form is designed to be opened in Microsoft EXCEL, filled out, printed, and then signed where appropriate. Requisitions are not necessary.

1. A Travel Claim Form must be completed and signed by each employee requesting a reimbursement.
  2. The form must include an itemized detail of the reimbursable charges by type and day for each day a reimbursement is requested.
  3. Actual itemized receipts for all charges must be attached (please tape receipts to a blank sheet of 8.5 x 11 paper. (NOTE: avoid putting tape directly over the printing on the receipt, as it causes the ink to fade). Receipts without detail are not reimbursable.
  4. A copy of the Travel Request Form and conference itinerary must be attached.
  5. The Travel Claim Form must be approved by the claimant's Division head or a higher authority.
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- A. The completed Travel Claim form must be forwarded to the Audit Department, in 818 City Hall within twenty (20) calendar days of the return date. Incomplete forms will be returned to the preparer; late claims will be denied.
  - B. Audit will communicate denied reimbursements to the employee in writing and will allow the employee to respond in writing with any additional information supporting their claim. Audit will request a meeting or additional documentation if appropriate.
  - C. The Audit Department will be the final authority on the business purpose of all claimed expenses and whether or not they will be reimbursed. Any item not specifically identified in this document as being reimbursable will not be reimbursed without preapproval from Purchase or Audit.
  - D. The approved reimbursement will be paid as a NON-taxable employee reimbursement as part of the employees regularly scheduled payroll.

## **VIII. OTHER ITEMS**

- A. Non-employee travel – all non-employee travel (e.g. parents and students) requires formal approval by the full Board of Education. Reimbursements for nonpublic school teacher travel paid through Title I or Title IIA are not subject to this requirement.
- B. Cancellation or change of travel – in rare instances where an employee must change or cancel travel, due to unavoidable and unforeseen circumstances, the employee must appropriately document the reasons, in writing, if there is any cost to the District.
- C. Non-compliance with these regulations may result in counseling which will be submitted to Human Resources for inclusion into the employee's personnel file. Multiple offenses may result in a ban from District paid travel.