

Travis County Travel Policy



October 1, 2024

Contents

Purpose.....	1
1. Traveler Expectations.....	2
2. Allowable Travel Expenses	3
2.1. Tax Home.....	3
2.1.1. Definitions and Applicability.....	3
2.1.2. Temporary Assignments away from Tax Home	4
2.2. Transportation.....	4
2.2.1. Airfare.....	4
2.2.2. Car Rental	5
2.2.3. County Vehicles	6
2.2.4. Other Ground Transportation	6
2.2.5. Mileage While Traveling Out of Town.....	6
2.3. Lodging	7
2.4. Meals and Incidentals.....	7
2.4.1. Meals.....	7
2.4.2. Incidental Expenses	8
2.4.3. Reimbursement Options.....	8
2.4.4. Conference Fees and Registration.....	9
3. Non-Allowable Travel Expenses	9
4. Travel Time (In and Out of Town)	10
4.1. Travel from Home to Work	10
4.2. Travel to and from Home in a County Vehicle.....	11
4.3. Travel away from Home	11
4.4. Travel as Part of the Job	11
5. Situations Requiring Additional Approval	11
5.1. Office /Department Approval	11
5.2. County Auditor’s Grant Analyst Approval	12
5.3. Commissioner’s Court Approval.....	12
6. Other Special Situations.....	12

6.1. International Vehicle Rental	12
6.2. Use of County-owned Vehicle	12
6.3. Group Food/Beverage Purchases	13
6.4. Emergency Travel	13
6.5. Travel Reimbursements for Contractors, Recruiting, and Other.....	13
6.6. Mileage for Indigent Burials.....	14
7. Mileage Reimbursement for Local Business Travel	14
8. Travel Credit Card (T-card)	15

Purpose

This Policy is intended to ensure that Travis County meets the Internal Revenue Service (IRS) requirements for an “accountable plan” as prescribed in the Fringe Benefit Guide issued by the IRS Office of Federal, State and Local Governments (FSLG).

An accountable plan allows the County to reimburse its employees for travel expenses without those reimbursements being taxable to the employee.

To comply with the IRS Code IRC Section 62(c); Treas. Reg. Section 1.62-2(c)(2), travel expenses must:

- Be business-related
- Have detailed documentation provided by the recipient within a reasonable period of time
- Excess reimbursements or advances are returned within a reasonable period of time
- Be reasonable, ordinary, and necessary

Travis County Accountable Plan considers 60 days from the last day of travel, or the expense being incurred as a reasonable period of time.

To be in compliance with the Travis County Accountable Plan the Travel Expense Report should be complete and correct, and received by the Auditor’s Office for reimbursement within 60 days. Complete means there is detailed documentation for each expenditure on the expense report, including documentation for prepayments.

Travelers are responsible for complying with IRS regulations to maintain the tax-free status of their reimbursements, and familiarity with these policies will help ensure compliance. If requirements are not met, the traveler’s reimbursement will be included in taxable wages and taxed accordingly (See exception for Elected/Appointed Officials below under “Traveler Expectations.”)

The County Auditor interprets and audits travel expenses and reimbursements in accordance with this Policy. The Auditor reserves the right to refer the department to Commissioners Court (“Court”) for further consideration if the expenditures and reimbursement requests do not appear to comply with the Policy.

An electronic copy of this policy is located on the County Intranet (Travis Central) under the Resources tab, and in SAP on the Travel and Expenses Tab under “Helpful Information.”

This Policy outlines the general principles and guidelines but does not include detailed procedures. For specific procedures, please refer to the SAP knowledge base on Travis Central (SAP Online Help under SAP) for detailed instructions on how to submit a Travel Request and how to submit a Travel Expense Report for reimbursement.

If an employee does not substantiate expenses or timely return excess advances, the advance is includible in wages and subject to income and employment taxes no later than the first payroll period following the end of the reasonable period. Treas. Reg. Section 1.62-2(c)(3)(ii), (h)(2)

To substantiate travel, a Travel Expense Report must be completed correctly and received by the Auditor's Office within 60 days after the trip is complete, even if there is no reimbursement.

For further information or assistance, please contact the County Auditor's Disbursements Auditing Division at 512-854-9125.

1. Traveler Expectations

- Understand and comply with the Travis County Travel Policy.
- Obtain approval/encumber all travel requests **before** travel occurs. Failure to comply:
 - May result in travel expenses declared ineligible for reimbursement.
 - May require approval by the Office/Department head and Court.
- Incur and submit only business-related expenses. Never seek a travel expense reimbursement that you know, or reasonably should know, is not eligible for reimbursement.
- Be prudent and make the most cost-effective travel arrangements possible. This includes:
 - Booking the most cost-efficient airfare that meets your itinerary.
 - Requesting conference/seminar group rates, or best available accommodation rates.
 - Carpooling/sharing rides whenever possible.
 - Using public transportation, not rental cars where feasible.
 - Ensuring that sales tax is not incurred. Notify the vendor that Travis County is sales-tax exempt and obtain/provide vendor with a sales tax exemption form from the Purchasing Office. **Note:** Travis County's exemption applies only to sales taxes not hotel taxes.
 - Choosing the most cost-efficient method of transportation to and from the airport.
 - Renting a car **only** when there is a business purpose, or you are not staying within a reasonable distance of the hotel where the conference is being held and documenting the business purpose as part of the travel request.
 - Returning same day a conference ends, if possible, so as not to incur another night's stay.
- Comply with Travel Expense Report 60-day submission
 - Submit your receipts immediately after trip completion and ensure that your Travel Expense Report is promptly filed by you or the designated Travel Coordinator in your Office/Department.
 - Approve your Expense Report promptly in SAP and follow-up to ensure other required departmental approvals in SAP occur.

Note: All Final Travel Expense Reports must be complete, correct, and approved in SAP by the Department's Financial Approver and be available to the Auditor's Travel Analyst for review within 60 days of travel completion.

Important: Reimbursement requests (Expense Reports) received by Auditor's Office after 60 days fail to comply with the rules governing an accountable plan and will be forwarded to Payroll for treatment as taxable wages to the employee.

Elected/Appointed Officials: Must comply with IRS accountable plan deadlines as any reimbursement that becomes taxable income, cannot be paid out because it exceeds the compensation amount set by the Court (or authorizing Board) statutorily as part of the annual budget process.

- Retain and submit all applicable receipts when filing for reimbursement. Examples of acceptable receipts include, but are not limited to:
 - Registration – A confirmation of the paid registration or invoice from vendor.
 - Lodging – a \$0 balance hotel invoice required for all hotel stays (shows that Traveler or Travis County paid the entire bill) that includes the Traveler’s name, dates of stay, room rate, taxes, etc.).
 - Airfare – Proof of payment for airline ticket.
 - Transportation – Rental car agreement with proof of payment.
- Notify the County Auditor’s Disbursements Division promptly of travel cancellations and recover any vendor advance payments:
 - Cancel travel arrangements in a timely manner.
 - Failure to cancel timely may result in your department holding you financially responsible for any associated costs. Exceptions are granted on an individual basis for illness or emergency. A written explanation for the requested exception, signed by the Official/County Executive/Department Head is required.
 - The department is responsible for ensuring that the County is reimbursed for expenses paid in advance to vendors, such as for airfare, lodging, etc.
 - Return to Travis County any excess reimbursements due to cancellations or unsubstantiated expenses to the County Auditor within 120 days; otherwise, they will be treated as taxable wages.
- Ensure refunds for County-paid overpayments to vendors are paid to Travis County, not you (Traveler). The County Auditor will deduct the refund amount from your reimbursement request if the funds have not been returned to Travis County. Examples of overpayments include, but are not limited to:
 - Refund from hotel for Traveler leaving early.
 - Refund from conference for any discount not taken on original invoice.
 -

2. Allowable Travel Expenses

2.1 Tax Home

2.1.1. Definitions and Applicability

A *Tax Home* is the general locality of an individual's primary place of work, regardless of the location of the individual's primary residence. An individual’s Tax Home affects their allowable tax deductions for business travel.

The Tax Home for most Travis County Employees is the Austin-Round Rock MSA (Metropolitan Statistical Area), which includes Bastrop, Caldwell, Hays, Travis, and Williamson counties.

To be eligible for meals and lodging reimbursements, the Traveler must be away from his or her Tax Home long enough and far enough to require sleep or rest. If the Traveler was not out of the Austin-Rock Rock (MSA) overnight and the circumstances fall within the

safe harbor rule established by the IRS (Internal Revenue bulletin No. 2014-43) the Traveler must meet the following 8 criteria established by the Court for exception:

1. The travel is necessary and related to official Travis County business.
2. The lodging is necessary for the individual to participate fully in or be available for a bona fide business meeting, conference, training activity, or other business function.
3. The lodging is for a period that does not exceed five calendar days.
4. The lodging is not extravagant.
5. The per-night lodging cost is less than \$550 (exclusive of taxes).
6. Memo signed by traveler and Elected/Appointed Official, County Executive, or Division Director describing how criterion 2 is met and attesting that all criteria are met.
7. The travel is within the Austin-Round Rock MSA but **outside** of Travis County. Travel to municipalities that straddle the Travis County line is considered **within** Travis County.
8. The office or department has sufficient existing travel budget to pay for the lodging and meals and the travel will not result in a post-travel request for additional funding.

If the circumstances fall within the IRS’s safe harbor rule, the Traveler must submit a memo signed by the Traveler and the Elected/Appointed Official, County Executive or Division Director to the Auditor’s Office describing how each of these criteria are met.

2.1.2. Temporary Assignments away from Tax Home

Employees expected to be on temporary assignment away from the Tax Home for less than one year are eligible for tax-free travel reimbursement.

For assignments expected to last more than a year (even if the assignment turns out to be less than one year), the assignment location becomes the employee’s Tax Home.

If the assignment is expected to be less than one year and during that year, the employer determines the assignment will be longer than a year, the employee is allowed to claim travel expenses up until that determination was made. Afterward, the assignment location becomes the employee’s new Tax Home.

2.2. Transportation

2.2.1. Airfare

The County does not have any preferred vendor airlines. Travelers who don’t want to pay for their airfare in advance may use Four Seasons Travel Agency.

What you (Traveler) are expected to do:

- Fly “economy class” using a Common Carrier with most economical airfare that meets the approved itinerary and County policy.
- In determining the most economical fare be sure to include any additional fees that may be added to base fares on some airlines such as fees to pick a seat, carry-on bag/personal items, etc.

What the County reimburses:

- Airfare that meets stated expectations above.
- Baggage Fees as follows:
 - Business Travel for 1 to 3 days - baggage fees for one bag,
 - Business Travel for 4 or more days - the fee for an extra bag or the cost of luggage weight over 50 pounds, whichever is less.

What the County does not reimburse:

- Business or first-class tickets, or tickets purchased using frequent flyer miles.
- Higher fares for upgrade eligibility or priority boarding. Upgrades at the County's expense are not permitted. A Complimentary upgrade must be noted on the Travel Request or Expense Report.
- Airline cancellation or change fees unless the Traveler substantiates there is a valid emergency or business reason for the change. The Traveler bears the cost for any additional charges for changing flight plans due to personal reasons or for the Traveler's convenience.
- Non-refundable, unused tickets. These may be applied to a future trip by the Traveler on that airline, if the airline issues a credit for future use.
- Refundable, unused tickets. These should be returned to the Department. The Department is responsible for monitoring ticket usage and ensuring that trips are taken, and any refunds are sent to the County Treasurer's Office to be deposited timely.
- Any deviation requires a memo from the Department Head, County Executive, or Elected/Appointed Official.

2.2.2. Car Rental

Enterprise Rent-A-Car is the County's preferred car rental vendor using a state contract. The State contract not only limits the amount the company will charge for daily rentals, but also includes items such as insurance and waivers for other types of fees.

Important: To avoid incurring unallowable expenses, it is strongly recommended that all Travelers on County business use this contract carrier whenever possible.

Enterprise Rental Car Reservation Instructions:

1. Use the following link and populate required information including the information listed below. Once the reservation is completed, you will receive a confirmation email. If you should have any questions on the website, please contact Purchasing.
 - ❖ <https://elink.enterprise.com/en/travcnty.html>
 - ❖ Select "Direct Bill".
 - ❖ Pin Number- TRA.
 - ❖ **PO Number- enter your SAP Trip Number.**
 - ❖ Your work email.
2. Rent a compact or intermediate class car (provided under contract). Renting a larger car is expected when the car is shared with other Travelers on County business or

when transporting materials or equipment, resulting in cost savings to the County. The exception must be noted on the Request Form. Renting a luxury or premium vehicle is not allowable unless it is Complimentary.

3. Decline additional insurance – it is included as part of the contract.

If Traveler is unable to rent under the Enterprise Rental Car State contract, they should reserve a compact or intermediate vehicle with another Common Carrier at the most economical rate available.

What the County does not reimburse:

- Any additional expenses associated with a car rental, incurred for personal reasons, including personal accident insurance unless fully justified. **Exception:** A GPS is the only additional expense allowable on rental cars.
- Renting a car when the conference is at the same location as the lodging unless there is a business purpose for the rental. Business purpose must be documented/submitted with Travel Request.
- Renting a car within the Austin MSA or Tax Home for travel inside or outside the Austin area, i.e., to a conference. Only the mileage for personal vehicle use will be reimbursed at the rates established by the U.S. GSA (General Services Administration). The current mileage rate can be found at <https://www.irs.gov/tax-professionals/standard-mileage-rates>

-

2.2.3. County Vehicles

The use of a County owned vehicle is encouraged whenever possible. If a County vehicle is used, mileage may not be claimed. Gas required for a particular trip may be reimbursed through travel when receipts are provided

2.2.4. Other Ground Transportation

Travelers may use taxis, rideshares, trains, buses, and other mass transit when it results in cost savings to the County.

- Receipts are required for all ground transportation regardless of the amount.
- Travelers may choose to obtain a ride to and from the airport instead of parking there. In that case, mileage costs may be reimbursed for two round trips to the airport.
- Rideshare companies offer several levels of service. Reimbursement will only be made at the lowest level (or Economy Level). An exception to this rule occurs when several Travis County employees attend the same event, and all use the same ride share service for transportation to and from the airport/hotel. In that instance a larger vehicle would be needed and should be noted on the Travel Reimbursement Request when requesting reimbursement.
- In addition to reimbursement for the cost of the transportation, a tip of up to 20% may also be included.

2.2.5. Mileage While Traveling Out of Town

Travis County uses rates established by the GSA for mileage. The current mileage rate can be found at <https://www.irs.gov/tax-professionals/standard-mileage-rates>.

Important: Only one employee may claim mileage reimbursement for employees travelling together.

What you (Traveler) are required to do:

- Provide substantiation for reimbursement including the date, business purpose, and place of each trip.
- Bear the extra cost of indirect routes for convenience or personal reasons.
- Use Internet-based programs to estimate mileage for completion of the Final Travel Expense Report.
- Be responsible for personal vehicle operation, maintenance, and ownership costs. The County will not reimburse the Traveler for repairs, fines for violations of the law, or other related costs incurred while traveling on official County business.

Other mileage reimbursement reminders:

- When travel is more than 1,000 miles round-trip, the total County expense reimbursement is not to exceed (NTE) the total costs of the trip when flying round-trip using the coach fare in effect at the time of submitting the Travel Request.
 - Travel expenses that are reimbursable when flying include airfare, meals, lodging, airport parking and cab fare or rental car expense at destination
 - Travel expenses that are reimbursable when driving include mileage, lodging and meals.
 - The Court must approve exceptions to the NTE amount unless the travel involves extradition of prisoners and/or juveniles.
- Grant employees are reimbursed for mileage at the rate specified by the grant.
- The following officials (who are ineligible to use a County-owned vehicle routinely or as an assigned take-home vehicle) can claim reimbursement for local mileage: County Attorney, County Commissioners 1-4, County Judge, County Treasurer, Justices of the Peace 1-5, Purchasing Agent, Tax Assessor-Collector, Medical Examiner, and County Auditor.
 - **Important:** For these Officials it is critical that mileage reimbursements comply with IRS timelines for submission. Should there be a delay in submission and the reimbursement becomes taxable income, it cannot be paid as it exceeds the compensation amount set by the Court (or authorizing Board) statutorily as part of the annual budget process.

2.3. Lodging

The County does not have contracted or preferred hotels. Travelers are expected to reserve safe, comfortable, reasonably priced lodging.

- The County will not reimburse late checkout or guaranteed reservations fees that cannot be canceled unless a business reason is provided, and it is in the County's best interest to do so.
- Hotels should be notified of room cancellations early enough to prevent any charges. It is advisable that the individual canceling the reservation obtain the name of the hotel staff person, cancellation number, and date communicated.
- If sharing a hotel room with family members, documentation must be submitted to show that there is not an added cost to the County for the extra guests. At the time of the reservation a quote for a single person and another including guest(s) must be obtained to show either no added cost to the County or if there is an added cost that it is being paid for by the Traveler.

2.4. Meals and Incidental Expenses

2.4.1. Meals

The County reimburses a Traveler's meals only when the Traveler is required to be gone overnight.

- The Traveler can choose to be reimbursed for the entire trip on a *Per Diem* basis or by *Actual Receipts*, which must be decided at the time of Travel Request submission.
- The Traveler may not request reimbursement of the same meals that the County has already paid for as part of a seminar/conference registration fee that adds extra charges for meals at the discretion of the Department Head, County Executive, or Elected/Appointed Official

Elected and appointed officials may establish travel policies for their own offices and may reimburse at a rate less than the County rate by selecting to deduct for a particular meal(s).

2.4.2. Incidental Expenses

Business related expenses incurred while on County business will be reimbursed with detailed receipts (See 2.4 regarding detailed receipts). The two most common incidental expenses are tolls and parking.

Tolls. Tolls within the Austin MSA are not reimbursable. Toll charges outside MSA are reimbursable with receipts.

Parking. Parking Reimbursement is allowed when the employee is parking to conduct county business, not for their regular workday. Travelers should use the most economical available parking.

- Valet parking is generally not the most economical parking option. To be considered for reimbursement, it requires an explanation and business justification.

- Parking Reimbursement request within Travis County requires submission of the County Auditor's prescribed [Parking Log](#) located on Travis Central under Resources/Travel/Travel Forms and More. The Parking Log is also located on the SAP Travel and Expenses tab under Manual Travel Forms. Receipts must be included with the submitted log.

2.4.3. Reimbursement Options

Per Diem basis reimbursement option. Travis County uses GSA per diem rates for reimbursing meals and incidental expenses.

This is a daily flat rate (including gratuity) that does not require the Traveler to turn in receipts. *Partial Day Per Diem* is at the discretion of an individual Department. The *Total Per Diem Amount* is calculated by multiplying the number of travel days by the per diem rate on the Travel Request Form. Current per diem rates can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>. Each per diem rate includes \$5 for incidental expenses such as tips to porters, baggage carriers, hotel staff and housekeeping.

Per IRS Publication 463, partial day per diems are required for the beginning and ending days of travel. To make this adjustment in SAP, simply deselect the box next to the meals that should be deducted. For example, on the first day of travel, breakfast should not be included, therefore the box beside it should not be checked. The last day of travel should not include dinner, therefore the box beside it should not be checked.

Actual Receipts reimbursement option. For meals, the reimbursement is a daily limit set annually by the Auditor's Office. The Traveler must submit detailed itemized receipts, which should include cost, description of items purchased, receipt date, time, and company name, to substantiate the actual cost of each meal. The Traveler will be reimbursed up to the daily limit plus 20% gratuity. Reimbursement for actual meal expenses, with receipts, is limited to \$68 a day plus 20% gratuity. **Note:** The County does not reimburse alcoholic beverages.

2.4.4. Conference Fees and Registration

Prepayment of registration fees for conferences, conventions, formal meetings, seminars, and workshops is often required or advisable. In these circumstances, the Traveler may:

- Request direct payment to the vendor;
- Prepay the registration fee and request reimbursement later or request advance payment (which would require a signed agreement signed by employee and Department Head); or
- Pay the fee on site and request reimbursement later.

Note: Banquets or special meal events that are part of a paid registration fee are reimbursed. At the discretion of the Department Head, County Executive, or

Elected/Appointed Official the Traveler may or may not request reimbursement for these same meals as part of per diem or other meals expenses.

3. Non-Allowable Travel Expenses

Non-allowable travel expenses may not be reimbursed by Travis County as legitimate business travel expenses. The list below is not an exhaustive list. The items listed below are grouped by category and include but are not limited to the following.

Lodging-related:

- Hotel mini-bar items such as candy, drinks, snacks, etc.
- Room service.
- Fees for the use of a hotel safe, unless mandatory by the hotel.
- Late checkout fees.
- No show or late cancellation charges for hotel.

Transportation-related (airfare, rental car, personal vehicle etc.)

- No show or late cancellation charges for car service.
- First class travel.
- Upgrades or priority boarding.
- Personal insurance on rental vehicles.
- Mileage for County owned vehicles.
- Extra baggage charges for personal items, i.e., golf clubs or skis.
- Optional travel or baggage insurance.
- Local (*within* MSA) tolls.
- Fines or penalties for violation of the law such as parking tickets, speeding tickets, etc.
- Repairs, towing service, etc. for personal vehicles.

Entertainment-related (including meals)

- Extracurricular activities such as golf, tennis, entertainment, movies, tours, sport events, or non-business events along with any related costs for such extracurricular activities.
- Alcoholic beverages (including those that are part of a meal).
- Movies (including in-flight and hotel in-house movies).
- Transportation expenses for entertainment that is not business-related.
- Food or beverages provided at meetings, retreats, or training sessions for County staff on County property. **Note:** This does not apply if the expense is grant-allowable or approved by Commissioners Court.

Personal expenses (including upgrades)

- Childcare or pet care costs.
- Family/Spouse/Travel Companion expenses of any kind – spouses/guests traveling with County employees are responsible for paying their own individual expenses.
- Additional costs related to personal costs of trip.
- Any upcharges or surcharges for special accommodations unless supported by a memo from the department head or County Executive stating the business purpose and need.
- Any personal expenses incurred before, during, or after official County business.

Reminders:

- Travelers should not use County funds to reserve or incur personal travel expenses for family members and others not on County business, even if the Traveler intends to reimburse the County. Non-business (personal) travel expenses should be kept separately. Any receipts turned in for reimbursement that include personal expenses must clearly distinguish business-related versus personal expenses.
- Travelers shall not incur any expenses in the name of the County or paid with County funds for vacations that occur in conjunction with business travel (e.g., extending time over a weekend), even if the Traveler intends to reimburse the County.
- Meals and lodging expenses when the business travel is within the Austin-Round Rock (MSA) are generally not allowable. Refer to Section 2.1 for specific requirements associated with MSA travel.

4. Travel Time (In Town and Out of Town)

4.1. Travel from Home to Work

Employees who are *exempt* under the Federal FLSA (Fair Labor Standards Act) are not eligible for compensation for travel time. *Non-exempt* employees (as defined by FLSA) may record travel time as compensable time worked under the following conditions:

- The Employee is at home, is called out on an emergency call, and must travel a substantial distance to get there.
- The Employee has a special assignment for one day in another city and travels outside the regular workday to get there and back. **Note:** time spent traveling from home to a railroad station or airport would not be compensable for non-exempt employees.

4.2. Travel to and from Home in a County Vehicle

An Employee's use of a county vehicle for commuting and other incidental travel is not part of the employee's principal activities and is not compensable time if the vehicle is used within the normal commuting area for the employee. For more details, please refer to Travis County Code 140.019.

4.3. Travel away from Home

Travel by an Employee who will be away from home overnight is considered worktime only during those periods that coincide with the employee's regular working hours (e.g., 8 a.m.-5 p.m.). Such time is counted as hours worked even if it occurs on a non-working day (e.g., Saturday or Sunday between 8 a.m. and 5 p.m.). Travel outside regular working hours as a passenger in a plane, train, boat, bus, or automobile is not hours worked unless the traveler is *non-exempt*.

4.4. Travel as Part of the Job

Time spent traveling as part of an employee's daily work activity is compensable worktime, including travel from one job site to another or travel from a designated meeting place to a job site. Commute time is not compensable.

5. Situations Requiring Additional Approval

The following additional approvals are required before the travel occurs. The approval must be documented and submitted as backup to applicable travel documents (Travel Request and Travel Expense Report). They should only occur when net savings to the County can be demonstrated.

5.1. Office/Department Approval

- Weekend Travel - A Traveler who attends a meeting or conference that begins on a Monday or ends on a Friday may make travel arrangements on the weekend if net savings to the County or if a conference or business meeting begins early on the first day or the ends in the afternoon on last day.
- Alternate arrangements for transportation, accommodations, or schedule may be approved for reimbursement if the cost is documented to be less than the least expensive alternative.
- Travel Advances (expenses paid to employees in advance for Registration, Airfare, and Lodging) are paid at the Auditor's discretion and require the following prior to travel:
 - An advance form signed by both the Employee and their Official/County Executive/Department Head allowing the County Auditor to deduct the full advance from the employee's paycheck if the Final Expense Report is not submitted within 60 days of the end of the trip or prior to the employee's termination of employment with Travis County, whichever comes first.

Important: One employee should not pay another employee's advances. If the other employee does not complete the trip (for business or emergency reasons), the employee who paid the advance amounts is financially liable since they signed the advance form.

- Combining vacation or personal leave with a business trip. It should be approved and documented, since the County is not responsible for any costs (e.g., transportation, lodging, or meals) associated with the vacation or personal days.

5.2. County Auditor's Grant Analyst Approval

Certain Grants may limit the amount and type of reimbursable travel expenditures. Travelers and the County Auditor's Grant Analyst should verify that any proposed travel that will be grant-funded is in accordance with the grant agreement before travel begins.

5.3. Commissioners Court Approval

The following situations require Commissioners Court before the travel and/or reimbursement of travel occurs per the Budget Rules. The Auditor will refer the following items for Court approval:

- Reimbursements for travel that was not requested in SAP before travel occurred.
Note: Auditor has discretion to refer this to Court for approval dependent on circumstances.
All International Travel.
Exception: Travel relating to criminal extradition, investigations, prosecutions, or similar situations.
- All decisions for driving instead of flying where travel mileage exceeds 1,000 miles round-trip, Traveler will be reimbursed the lesser of the standard reimbursement or round-trip coach airfare cost in place at time of travel. **Note: Standard reimbursement** includes all transportation expenses (lodging, meals, and mileage incurred because of driving rather than flying). **Exception:** Travel involving extradition of prisoners and/or juveniles.
- All exceptions where cost is greater than the least expensive alternative and Department approval has been obtained.
- Reimbursement of applicant travel expenses when recruiting nationally and if hired, moving expenses and employment agency fees.

6. Other Special Situations

6.1. International Vehicle Rental

Vehicle Rental for International Travel must include vehicle rental insurance offered by the rental agency. It must include coverage for rental vehicle damage and third-party vehicle damage and bodily injury.

6.2. Use of County-owned Vehicle

Use of a County-owned vehicle for business purposes is a fringe benefit. It must be used exclusively for business purposes and records should be maintained to substantiate business use of the vehicle. Business use does not include commuting. This does not

need to be reported as Travel. More details are provided in the Travis County Code, Chapter 140, Subchapter B.

6.3. Group Food/Beverage Purchases

Foods/Beverages for group emergency/public safety deployments are only allowable for group (not individual or solo) deployments, where command staff prohibits personnel from leaving the deployment to ensure it is not compromised. Deployment must extend at least two hours past standard mealtime. Any disallowed expenditures paid by Travis County are a pro-rata taxable benefit to assigned employees. Documentation must include certification of the need by command staff, a list of the deployed employees, and original receipts. **Note:** This principle does not prohibit/limit the purchase of water or military style MREs (Meals Ready to Eat) if command staff determines they are necessary to ensure the deployed employee's health and safety.

6.4. Emergency Travel or Last-Minute Travel

Emergency Travel or Last-Minute Travel may prohibit adherence to the normal process. It is an exceptional situation that rarely occurs. Last-minute requests that are a result of poor travel planning do not qualify as emergency travel.

The County Auditor requires written notification from the Traveler's "Representative" (Elected/Appointed Official, County Executive or Department Head) explaining travel details and an explanation of the emergency circumstances that were out of the Traveler's control. Acceptable written notification includes:

- An email directly from the Representative.
- A signed, hard copy memo from the Representative attached to the Final Travel Expense Report as a support document; or
- A notification from the Traveler to both the Department's travel liaison and the Auditor's Office to expect a priority handling of the travel request.

Repeated requests for exceptions may be elevated to the Auditor for review and approval, with the result being a delay or denial of reimbursement or an added requirement to obtain Court approval.

6.5. Travel Reimbursements for Contractors, Recruiting, and Other

Travel expense reimbursements will be reimbursed at actual expense (detailed receipts required) at a rate not to exceed the rates outlined in this Policy for contractors/vendors, employment recruitment, and other non-County staff. Non-county employees do not receive per diem reimbursement, unless it is from grant or grant match funds and permitted by the grant. Any exceptions to the Policy must be presented to the Commissioners Court for approval.

Per the Budget Rules, the Commissioners Court may approve the use of County funds to pay for Travel Arrangements, Food and non-alcoholic beverages to entertain applicants when recruiting nationally for top level positions.

- Office/Department may request reimbursement of a Prospective Employee’s travel expenses when recruiting nationally. Prior approval from Commissioners Court must be granted before travel for a job applicant will be reimbursed. The job applicant is reimbursed for the actual expense incurred not to exceed the rates used for County personnel. The County does not use per diem rates for non-County employees. Meals may only be reimbursed up to \$72/day (\$60/day plus 20% gratuity) if receipts are submitted.
- When a job applicant is hired, moving expenses and employment agency fees may also be paid for these positions if approved in advance by the Commissioners Court and receipts are submitted. Offices and departments must notify Payroll before any expenses are paid. The amount of the reimbursement must be reported to the IRS as taxable wages for the job applicant.

6.6. Mileage for Indigent Burials

Under this policy, a Funeral Home’s mileage will be reimbursed for travel to pick up a Decedent who is eligible for indigent burial, i.e., a current resident of Travis County, who died outside of Travis County. Mileage reimbursement is set at the current rate the Court allows for Travis County employee mileage reimbursement. The Funeral Home must provide the starting address and pick-up address. The Department will verify all mileage numbers using a reliable internet website or other determined source.

7.0 Mileage Reimbursement for Local Business Travel

The rules summarized in the table below apply to an employee who uses a personal vehicle for local County Business travel. Definitions of each location include:

- ❖ **Home location:** The place where you reside (even if you are teleworking).
- ❖ **Primary Work Location:** Your principal place of work (does not include your home/residence).
- ❖ **Temporary Work Location:** An alternative work location you go to during your business day, such as a business meeting or luncheon, training or another office or client.

	From Your Home	From Your Primary Work Location	From a Temporary Work Location
To Your Home		No mileage allowed	Mileage allowed*
To Your Primary Work Location	No mileage allowed		Mileage allowed
To a Temporary Work Location	Mileage allowed*	Mileage allowed	Mileage allowed

*Mileage reimbursement may be requested for any miles driven from your home to a temporary work location that exceeds the miles you would drive for a regular commute. For example, you

are required to attend a meeting first thing in the morning. You decide to go straight to the meeting instead of your office. The mileage to the meeting is 20 miles and your regular commute mileage to your office is 5 miles. You may claim reimbursement for the excess of the miles driven to the meeting as compared to your regular commuting miles. That would be $20 - 5 = 15$ miles allowable for reimbursement.

In addition, any after-hours work, above and beyond your standard working hours may be reimbursable. For example, your workday ends at 5:00 and you are at your residence. You have an appointment later in the evening, say 7:00, as an accommodation to the client. All mileage is eligible for reimbursement since it's after you have completed your standard workday.

Submit mileage weekly or monthly but not more than once a week. Submitted mileage cannot cross months.

8.0 Travel Credit Card (T-Card)

Travis County has introduced a Procurement Card, known as a T-card, for travel-related expenses. Any purchases made using the T-Card must comply with the travel policy and be recorded in the SAP travel module at the time of purchase. For further details, please refer to the [Travel Credit Card Policy - Travis County SAP Support \(helpjuice.com\)](https://helpjuice.com)