

MUSCATINE COMMUNITY SCHOOL DISTRICT BOARD POLICY

703.4R1 TRAVEL ALLOWANCE - ADMIN REGULATIONS

The following procedures are established for purposes of administering board policy 703.4. These procedures shall be periodically reviewed to assure that they have kept pace with inflation and applicable I.R.S. and state practices.

Travel outside of the school district must be pre-approved through the Request to Travel Form. Pre-approval will include an evaluation of the necessity of the travel, the reason for the travel and an estimate of the cost of the travel to qualify as approved school district business. Travel outside the school district by employees, other than the superintendent, is pre-approved by the superintendent or designee and superintendent travel will be approved by the board president.

Reimbursement for actual and necessary expenses may be allowed for travel outside the school district if the employee received pre-approval for the travel. Prior to reimbursement of actual and necessary expenses, the employee must provide the school district with a detailed, itemized receipt, indicating the date, purpose and nature of the expense for each claim item. In exceptional circumstances, the superintendent may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances is maintained as part of the school district's record of the claim.

Failure to have a detailed, itemized receipt will make the expense a personal expense. Personal expenses, including mileage, in excess of that required for the trip are reimbursed by the employee to the school district no later than 10 working days following the date of the expense.

Reimbursement for actual and necessary expenses for travel outside the school district will be limited to the pre-approved expenses. Pre-approved expenses for registration are limited to the actual cost of the registration.

A. Mileage:

1. Mileage reimbursement is determined by using the Internal Revenue Service mileage reimbursement rate less \$0.10 or the State of Iowa mileage reimbursement rate for driving a privately owned motor vehicle for state business whichever is greater. (subject to board modification).
2. Certified Administrators are not typically reimbursed for local travel. When it is necessary to travel outside the district, administrators must complete a Request to Travel Form. Out of district, mileage shall be paid at the Board approved rate. Administrators must complete these forms and submit them to their immediate supervisor -superintendent for approval. Claims must be submitted so that the employee can be paid in the correct fiscal year.
3. Some administrators must travel a great deal for their jobs, in such cases the district issues stipends for set amounts of mileage per year at the Board approved rate. Please see the certificated or classified professional's contract addendums for the specifics. In such cases if travel logs are kept the mileage will be issued as non-taxable monies, but if the stipends are issued without mileage logs the mileage will be submitted to the IRS as a taxable benefit. Claims must be submitted so that the employee can be paid in the correct fiscal year.

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B. Meals & incidentals:

Employees are subject to any collective bargaining agreement procedures in effect. Generally, employees and those traveling on behalf of the school district may not claim meal allowances while within the school district. Employees and those traveling on behalf of the school district that are required to travel outside the district may be reimbursed for the actual costs of meals, including tax and up to 15% tip, not to exceed \$37.00 per twenty-four hour period, provided they have receipts. The maximum reimbursement rates, without receipts, are breakfast at \$8.00, lunch at \$10.00 and supper at \$19.00. High-cost localities and their rates shall be according to the State of Iowa Department of Administrative Services. [The term incidentals are meant to include parking fees, fares, and taxi charges; receipts are encouraged where feasible.]

C. Lodging:

Employees and those traveling on behalf of the school district that are required to travel outside the district may be reimbursed for the actual costs of lodging not to exceed \$200.00 per night. Employees must have receipts in order to be reimbursed. High-cost localities and their rates shall be according to the applicable IRS Procedures 91-67, 93-50 and 96-64. Lodging at conferences may exceed these rates.

Pursuant to [Iowa Code 80.45A](#), beginning January 1, 2022, public school employees must confirm an in-state lodging provider has received the Human Trafficking Prevention Training Certification at <https://stopthiowa.org/certified-locations> prior to expending or committing public funds for travel lodging, conferences, meetings, banquets, or any state-funded event. **Employees who stay at non-certified facilities will not be reimbursed.**

D. Registration:

Employees and those traveling on behalf of the school district may be reimbursed for registration fees to conferences, but not for additional activities available at such conferences, which are unrelated to the primary educational purpose of the trip.

E. Advances:

Expenditures must be actually incurred rather than merely anticipated. In other words, an employee may only reimburse its employee the authorized expenses for which the employee has become liable and is thereby precluded (prohibited) for making advance payments to such employees for obligations, which have not yet occurred. This does not prohibit purchase of airline tickets or chartering buses or the payment of advance registration fees for conferences on behalf of employees authorized to travel on school business.

F. Credit cards:

The board shall have the authority to include in its rules provisions allowing school corporation employees to use school credit cards to pay for the actual and necessary expenses incurred in the performance of work-related duties (279.8).

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While payment for some travel expenses including transportation tickets and hotel accommodations could be arranged by direct billing to the school district by the vendor, payment for other travel expenses including gasoline is not commonly and may not feasibly be arranged by direct billing. Although travel advances are not allowable because of the audit and allowance provisions of law, the use of credit cards differs from the use of advance payments in that payment is not actually made until after the expenses are incurred. Thus the governmental employer of a credit card billing can make verification of the expense prior to payment. If the employer does not allow the expenses, the employer could recover expenses charged to the employer by the official or employee who made the trip (OAG # 83-7-3(L)).

The employee shall not charge any personal items, movies, alcohol, spouse, or dependent costs on district credit cards.

G. Spouses/dependents traveling:

Any costs related to a spouse or dependent(s) that might travel with the employee or official must be identified. Such costs shall be the responsibility of the employee or official for payment. District resources may pay none of these costs nor may they be charged to the district credit card.

H. Business Partnering:

Sometimes the district collaborates with businesses to fund travel. Please notify the superintendent or designee of such opportunities so that they can be coordinated with other efforts.

I. Carpooling:

In order to minimize travel expenses to the school district, all reasonable attempts should be made to carpool when traveling with a group.

J. Car Rental, Using Own Vehicle, Use of District Owned Vehicle:

In order to minimize travel expenses to the school district, employees should utilize the most economical way to travel by comparing the cost to rent a car, the cost of mileage reimbursement to the employee, and the use of a district-owned vehicle. Employees should normally choose the least expensive option.