



Amphitheater Public Schools

Travel Manual

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Highlights and Recent Changes

This page contains summaries of some recent changes. For more details, please refer to the appropriate page as listed on the Table of Contents.

Meals & Lodging

Single-day travel

- *Meal Reimbursements treated as taxable income*

Effective 1/1/2008, any meal reimbursements for trips that did not require an overnight stay or a substantial rest period ***must be treated as taxable income***, and will be subject to withholding for income and employment taxes (i.e., social security and Medicare). You will not be taxed on any other type of travel reimbursement (e.g., mileage, lodging, transportation, etc.). Taxable meal reimbursements will be paid through Payroll.

This change also applies to volunteers traveling on District business (see below under Single-day Travel, on page 5).

Distance threshold for reimbursement

The reimbursement threshold for lodging and meal reimbursement has increased from 35 miles to 50 miles from your home or duty post – calculated from whichever location is closer to the travel destination. This means that, to be reimbursable, your meals and lodging must be at least 50 miles from your home or workplace.

New method for determining qualification for meal reimbursement

There is a new formula for determining meal reimbursement qualifications:

1. Six hours in travel status = one meal
2. Twelve hours in travel status = two meals
3. Eighteen or more hours in travel status = three meals

Mileage

Mileage is reimbursed at 44.5¢ per mile. This rate is set by the Arizona Department of Administration (DOA), and may not be the same as that established by the IRS.

General Guidelines

These are general guidelines only. Please refer to the main section in the manual for more details.

Travel Status

Travel begins when the traveler leaves the personal residence or duty post, whichever occurs last, and ends when the traveler returns to the personal residence or duty post, whichever occurs first.

Get approval for your travel

No travel arrangements or commitments are to be made until appropriate approvals are obtained.

- Out-of-state travel must be approved by the Board.
- In-state travel must be approved by the Associate Superintendent.

Submit your claim in a timely manner

Travel claims should be submitted within five days after the return of travel, but certainly no later than 30 days after the return from travel, or the end of the fiscal year (June 30th), whichever occurs first.

For travelers that are normally reimbursed for local transportation, travel claims should be submitted at least monthly, but certainly no later than 30 days after the return from travel, or the end of the fiscal year (June 30th), whichever occurs first.

Get receipts!!

Where receipts are required, please submit the original receipts. Keep copies of all items submitted. See *Appendix D – Lost, Duplicates or Copies of Receipts/Bills* for procedure to follow if receipts are lost, destroyed or otherwise not available.

Meals

Remember that meal reimbursements for single-day travel are taxable as income, and will be paid through Payroll.

Meals will be reimbursed using a pro-rated per diem rate. The rate you are paid will depend on the length of time you are on travel status, and which meals were purchased.

Lodging

Lodging receipts must be itemized and include the name, address, and telephone number of the establishment.

Use the right form

Be sure to use the most current version of the appropriate form. Forms are available in the Travel Forms section on Amphi's website, under <http://www.amphi.com/district/forms/>.

Record the start and end times of your travel

This information *must* be provided. It allows Finance to determine which of your meals qualify for reimbursement.

Travel status begins when the traveler leaves the personal residence or duty post, whichever occurs last, and ends when the traveler returns to the personal residence or duty post, whichever occurs first.

Track your mileage

Record your beginning and ending odometer readings, if claiming mileage.

Fill out your claim form completely, and provide all back-up documentation required

Mileage reimbursement is to be included on the travel reimbursement form at the rate of 44.5¢ per mile, and odometer readings, dates, and times must be submitted on the form.

All travel claims must indicate the time and place travel begins and ends, odometer readings, and employee and authorized signatures.

Submit the original receipts for all the expenses for which you are claiming reimbursement (not required for meals).

Submit conference or meeting brochures that provide an itemized listing of the registration fee – if travel included this type of activity.

A hard copy of electronic receipts is acceptable, provided that the detail contained within the document is equivalent to the level of detail contained in an acceptable original paper record.

Know the rules

If you are unsure about what documentation is needed, what form to use, or anything else related to your travel reimbursement, please contact Finance, at ext. 5125, *before* you travel. This can save a lot of time and backtracking, and maximize your reimbursement.

Be sure to keep copies of all items submitted

It's always a good idea to keep a copy of documents for your personal records.

If you have questions, please call Finance, at ext. 5125.

Mileage

General Information

The personal vehicle mileage reimbursement rate is 44.5¢ per mile. This rate includes all automobile expenses such as fuel and lubrication, towing charges, repairs, replacements, tires, depreciation, insurance. Please note that this rate is set by the Arizona Department of Administration (DOA), and may not be the same as that established by the IRS.

Mileage reimbursement is to be included on the travel reimbursement form, and odometer readings, dates, and times must be submitted on the form.

Conference Transportation

When more than one employee will be attending the same conference, every effort should be made to carpool or use a District-provided vehicle.

For coding guidance, please refer to *Appendix B – Coding Conference, Training, Meeting & Seminar Charges*.

Airport Parking

Airport parking will be reimbursed, with receipt, up to \$4.50 per day.

Car Rental

Use of rented vehicles shall be limited to instances where it is to the advantage of the District, and not for personal convenience of the traveler. Car rental is subject to prior approval. Justification for rental vehicles for out-of-state travel must be submitted in writing to the Associate Superintendent, and accompanied by an approved travel form. Car rentals must be secured and paid for with the traveler's personal credit card. The traveler must have a valid driver's license and appropriate auto insurance.

Meals and Incidental Costs

General Information

A meal reimbursement cannot be claimed when a substantial meal is provided at no expense to the employee at an institution, on an airplane, included in conference registration fees, or provided on a complimentary basis by the facility where the employee is lodged. A substantial meal is one that contains a serving of protein in the form of meat, poultry, fish, seafood, or eggs.

Meals are reimbursed based on the amount of time spent on travel status. Travel status begins when the traveler leaves the personal residence or duty post, whichever occurs last, and ends when the traveler returns to the personal residence or duty post, whichever occurs first.

All meals must be purchased and consumed at least 50 miles from your home or duty post to be reimbursable.

Tips must be for allowable expenses, included on an itemized receipt, and at a reasonable rate. For instance, tips for a shuttle driver are reimbursed at \$1.00 per bag. Please refer to *Appendix C - Definitions* for information about allowable travel expenses, as well as expenses that are covered under per diem payments.

Single-day Travel

If your travel is just for a single day, you will be reimbursed a pro-rated amount for meals, based on the length of time you were on travel status (see above under *General Information*, and below under *Per Diem Meal Reimbursements*).

Single-day meal reimbursements will be taxable as income, and will be paid through Payroll. Continue to submit your claim form to Finance.

Volunteers

Meal reimbursements for volunteers on single-day travel for the District must be reported as taxable income, and a W-2 must be provided to them at the end of the year. In effect, volunteers are considered as District employees for the purpose of taxable meal reimbursements only. They therefore will be required to submit an employment eligibility verification form (Form I-9), and employee federal and state withholding allowance certificates (W-4 and A-4). The volunteer is not considered a District employee in any other respect.

Travel with Overnight Stay

If your travel includes an overnight stay, you will be paid a per diem rate, and you do not need to retain meal receipts. Incidental costs, including gratuity, laundry, tips, etc. while in travel status are also included in the per diem rate.

Per Diem Meal Reimbursements

The per diem amount paid is based on the number of hours spent on travel status each day you are traveling. If you are on travel status for 18 hours or more in one day, this is considered a full day of travel. If you are on travel status for more than 6 hours, but less than 18 hours, in one day, this is considered a partial day of travel. As a summary:

1. At least 6 hours in travel status = one meal
2. At least 12 hours in travel status = two meals
3. Eighteen hours or more in travel status = three meals

Full-day meal allowance

A travel day of 18 or more hours shall be considered a full day and entitle the traveler to reimbursement for up to three meals, equal to the per diem rate for the location. See below under *Meal and Per Diem Reimbursement Rates* for more details.

Partial-day reimbursement

A travel day of less than 18 hours shall be considered a partial day and entitles the traveler to reimbursement for meals based on the guidelines below:

- Six hours in travel status – qualifies for one meal reimbursement, based on the time of day during which travel occurred.
- Twelve hours in travel status – qualifies for two meal reimbursements, based on the time of day during which travel occurred.

See below under *Meal and Per Diem Reimbursement Rates* for more details.

Meals at conferences

Reimbursements for meals during the conference in excess of the maximum individual meal rate may be allowed when **both** of the following conditions are met:

- The charge for the meal is not included in the conference fees; **AND**
- The meal features a speaker, formal panel discussion or other activity integral to the purpose of the conference.

For coding guidance, please refer to *Appendix B – Coding Conference, Training, Meeting & Seminar Charges*.

Meal and Per Diem Reimbursement Rates

Call Finance, at ext. 5125, for the per diem amounts for the area in which you are traveling, or you can download rates in Adobe Acrobat format from the web site of the Arizona Department of Administration (DOA) at www.gao.state.az.us/travel/ (click on Supplement I under Travel Policies and Procedures). If neither the city nor the county you are traveling to is listed, use a default meal rate of \$34.00 per day.

To obtain the lodging and meal reimbursement rates for Alaska, Hawaii, and out-of-country locations, download the rates at perdiem.hqda.pentagon.mil/perdiem/perdiemrates.html. If using

this method, print a copy to include with the travel claim as support for the rate used. The meal and incidental expense rate quoted by DOA should be allocated between meals as follows: 20 percent for breakfast, 25 percent for lunch, and 55 percent for dinner.

Following is the Meal Expense Breakdown, showing the per diem amounts for full and partial-day reimbursements, depending on the area in which you are traveling:

Breakfast	\$ 7.00	\$ 8.00	\$ 9.00	\$ 10.00	\$ 11.00	\$ 12.00
Lunch	10.00	11.00	13.00	14.00	16.00	17.00
Dinner	<u>17.00</u>	<u>20.00</u>	<u>22.00</u>	<u>25.00</u>	<u>27.00</u>	<u>30.00</u>
Full-day	\$ 34.00	\$ 39.00	\$ 44.00	\$ 49.00	\$ 54.00	\$ 59.00

Meal cut-off hours are shown in *Appendix A – Meal Cut-off Hours*.

Lodging

General Information

The actual daily room charge you will be reimbursed is limited to the maximum lodging reimbursement rate (see below under *Lodging Reimbursement Rates*). The daily room charge includes all mandatory service charges (parking, resort fees, etc.), that are charged at the discretion of the facility and not required by law. Service charges that are incurred at the discretion of the traveler are not reimbursed. Energy surcharges are to be fully reimbursed as a separate charge and are not to be considered part of the daily room charge. Business calls, fax and copy charges, as well as internet connect charges – if necessary for District business – are reimbursable.

Additional room features, accommodations and personal expenses charged to the room are not reimbursed.

The lodging establishment must be at least 50 miles from your home or duty post to be reimbursable.

Lodging receipts must be itemized and include the name, address, and telephone number of the establishment.

Lodging rates are per person. Where feasible, the District strongly encourages shared rooms. When lodging is shared, reimbursement per person should not exceed the amount allowable per person at the single room rate plus tax.

Conference Lodging

When more than one employee will be attending the same conference, employees are encouraged to share rooms where feasible. When lodging is shared, reimbursement per person should not exceed the amount allowable per person at the single room rate plus tax.

The only exception to the per diem lodging rate reimbursement maximum is when an employee is staying at a “conference-designated hotel.” Proof that the lodging is indeed “conference-designated” must be attached to your Travel Expense Claim Form or you may be responsible for any charges above the per diem rate.

Per the Arizona Department of Education (ADE): “Although the lodging reimbursement rate generally may not exceed the listed maximum, an exception may be made for conference lodging. DOA [Department of Administration] guidelines allow employees staying at a conference-designated hotel to be reimbursed at the conference-lodging rate. Conference-designated lodging includes lodging at the hotel at which the conference is being held or other hotels listed in the conference brochure. Accommodations at alternate hotels in the immediate vicinity of the conference may be considered as conference-designated lodging when no vacancies exist at the hotels listed in the conference brochure. However, reimbursement for lodging may not exceed the conference hotel’s least expensive single-room rate plus tax. A copy

of the conference brochure must be submitted with the travel claim to support the excess reimbursement.”¹

For coding guidance, please refer to *Appendix B – Coding Conference, Training, Meeting & Seminar Charges*.

Lodging Reimbursement Rates

The DOA’s reimbursement rates table is located online at <http://www.gao.state.az.us/travel/>. Click on Supplement I under Travel Policies and Procedures. To use the table, first locate the state to which the employee will travel. If the specific city is listed, use those lodging/meal rates. If the city is not listed, refer to the county in which the city is located and use the applicable rates. If the county is not listed, use a default lodging rate of \$60.00 per night. Note that rates may vary, depending on the time of year (e.g., Phoenix in the winter has a higher reimbursement rate than in the summer).

To obtain the lodging and meal reimbursement rates for Alaska, Hawaii, and out-of-country locations, download the rates at perdiem.hqda.pentagon.mil/perdiem/perdiemrates.html. If using this method, print a copy to include with the travel claim as support for the rate used.

If in doubt, call Finance, at ext. 5125.

¹ ADE’s USFR Memo No. 231, dated 1/28/08 (see link in Appendix E)

<i>Appendix A – Meal Cut-off Hours</i>

There are three specific meal rates that include breakfast, lunch and dinner that are established as the maximum for each type of meal (see above under *Meals and Incidental Costs/Meal and Per Diem Reimbursement Rates*).

Meal cut-off hours are as follows:

Travel Status Hours	Meal Consume Time	Breakfast	Lunch	Dinner
at least 6	12:00 am - 10:00 am	Yes	No	No
at least 6	10:01 am - 4:00 pm	No	Yes	No
at least 6	4:01 pm - 11:59 pm	No	No	Yes
at least 12	12:00 am - 4:00 pm	Yes	Yes	No
at least 12	10:01 am - 11:59 pm	No	Yes	Yes
at least 12	4:01 pm - 7:00 am	Yes	No	Yes
at least 18	12:00 am - 11:59 pm	Yes	Yes	Yes

Appendix B – Coding Conference, Training, Meeting & Seminar Charges

People often get confused about how to code charges related to conferences, training, meetings or seminar. The coding for these types of charges is actually quite simple. The flowchart on the following page is designed to help clarify the process and answer any questions you may have.

Function Code: Employee's Classification

The first question is whether the employee is Certified or Classified. This will determine the function code to use -- either 2210 or 2579, respectively.

Object Code: Type of Expense

The next question is what type of expense is being incurred. This will determine the object code to use:

- Membership fees: Use 6811
- Registration fees: Use 6360
- Travel & related expenses: Use 6582

Plug these two numbers into the employee's primary payroll code (unless another one is being used for some reason). This will give you the proper code to use for these charges.

As a review, the coding structure used by the District is shown at the bottom of the flowchart on the next page.

How to Code Conference, Training, Meeting & Seminar Charges



First determine the function code to use.

Is the employee Certified or Classified?

Certified

Classified

Use
Function
Code 2210

Use
Function
Code 2579



Next determine the object code to use.

What types of related costs were incurred?



Membership
fees

Registration
Fees

Travel & related
expenses

All out-of-State travel must be Board approved.

Charge to Object
Code 6811

Charge to Object
Code 6360

Charge to Object
Code 6582

Use employee's primary Payroll code for the remainder of the budget code, unless directed otherwise.

Coding Structure					
Fund	Sub-fund	Program	Function	Unit	Object
xxx	xx	xxx	xxxx	xxx	xxxx
3 digits	2 digits	3 digits	4 digits	3 digits	4 digits

Appendix C - Definitions

Conference – A meeting, colloquium, convention, symposium, seminar, assembly, gathering, convocation, course, class, workshop, lecture, or forum held by any association or organization involving discussion, research, or the exchange or dissemination of information.

Conference Designated Lodging – The hotel at which the conference is being held or the hotel(s) specified in the conference brochure. Accommodations at alternate hotels in the immediate vicinity of the conference may be considered as conference designated lodging when no vacancies exist at the recommended hotel(s). In other words, if all of the hotels listed in the conference brochure are full, then the traveler may use a nearby hotel whose cost is no greater than the lowest single room rate listed on the conference brochure or the allowable rate for that city.

Duty Post (Regular) –

Employee – The regular duty post of an officer or employee is the place the person spends the largest portion of regular working time or the place to which the person returns on completion of a temporary assignment. An employee who has more than one place of work on a regular basis for the same employer is deemed to have multiple regular duty posts.

Others – The regular duty post of members of boards, commissions, authorities, councils and committees who are not full time employees of the District.

Travel expense – see list below:

Baggage expenses – Includes the actual cost of sending baggage or equipment between a regular duty post and a temporary duty post; excess baggage; charges for checking and storing baggage if necessary for the business purpose of a trip; and baggage handling at an airport or train/bus station (limited to the industry standard for tipping on baggage of \$1 per bag.)

Conference, convention and meeting fees – The actual cost of the conference or meeting registration fee. If the registration fee includes specific meals, the traveler is not required to break out the cost and list it separately. However, no separate reimbursement is allowed for the specific meal if the meal was included in the registration fee.

Incidental expense – These expenses are considered part of the reimbursement for meals and are generally not reimbursed separately. Incidental expenses include:

1. Fees and tips given to porters, bellhops, hotel maids, stewards, or stewardesses and others on ships or in hotels;
2. Transportation between places of lodging or business and places where meals are taken, if suitable meals can be obtained at the adjacent areas surrounding the temporary duty site.

Miscellaneous expense – The actual cost of expenses that are ordinary and necessary to accomplish the business purpose of a trip. Allowable miscellaneous expenses may include the following:

1. Business office expenses;
2. Equipment rentals;
3. Overnight delivery/postage;
4. Purchase of materials and supplies, when normal purchasing procedures cannot be followed;
5. Rental of a room or other facility for the transaction of District business;
6. Foreign currency conversion fees separately charged;
7. Mailing costs associated with filing travel vouchers and payment of employer-sponsored charge card billings;
8. Maps and language translation books, when receipts provided and forfeited to the District as District property and available for reuse.

Personal vehicle (car) expense – The standard mileage rate, plus the actual cost of tolls and parking, while in travel status.

Rental vehicle (car) expense – The actual cost of the vehicle rental, gasoline (excluding pre-paid), oil and tolls and parking, while in travel status. No reimbursement is allowed for vehicle liability insurance, collision damage waiver (CDW), or optional upgrades purchased by the traveler for vehicle rental within the U.S. Most personal automobile driver's insurance policies provide liability coverage which extends to use of rental vehicles. Consult with your insurance agent to determine your coverage. In addition, the District secures coverage which protects you while you are on District business.

Taxi, commuter bus, and airport limousine expense - The actual reasonable cost of fares for these and other types of transportation taken by the traveler between: 1) The traveler's home and airport or station; 2) The airport or station and the traveler's temporary lodging, 3) The traveler's temporary lodging and the location of a business meeting, conference, or temporary duty post, and 4) The lodging or temporary post, to a location for meals, if meals can not be obtained at the adjacent areas surrounding the temporary duty site.

Transportation expense: The actual cost of transportation by airplane, train, bus, or car between a traveler's residence and temporary duty post. If the traveler is traveling free as a result of a frequent traveler award or similar program, or the traveler is riding as passenger in a vehicle, the transportation cost is zero.

Telephone and communications expense – The actual cost of business calls while on a business trip that include business communication charges for faxes and copies when documented by receipts. Also includes internet connect expenses if necessary for District business.

Travel Status – Travel begins when the traveler leaves the personal residence or duty post, whichever occurs last, and ends when the traveler returns to the personal residence or duty post, whichever occurs first.

Appendix D – Lost, Duplicates or Copies of Receipts/Bills

1. If the original of a document required for substantiation of travel expenses is lost or destroyed, a photocopy may be submitted with the statement, "Treat as an Original". The photocopy must be signed by the traveler's supervisor.
2. If the original receipt is lost and a photocopy is not available and a copy cannot be obtained from the lodging establishment, then a copy of the canceled check is required showing the employee paid for the lodging. In addition to the canceled check or corporate card receipt, a letter must be prepared by the supervisor in lieu of the original or photocopy of the lodging receipt. The letter must contain the name of the traveler, the dates of the travel, the name, address and telephone number of the lodging establishment, cost per night and the total cost of the lodging.
3. The letter should also include the reason(s) why an original or photocopy of the lodging receipt is not available. This letter should also be signed by an authorized signer.

Appendix E – References and Sources for Additional Information

State of Arizona Travel Policy:

<http://www.gao.state.az.us/travel/> under Travel Policies and Procedures.

For further details, or guidance in situations not covered in this policy, the guidelines contained in the most recent version of the State of Arizona Travel Policy shall prevail.

The AZ Dept. of Education USFR Memo No. 231, containing the new reimbursement guidelines, is available here:

http://www.auditorgen.state.az.us/ASD/PDF/School_Districts/Manuals/USFR_Memo_231.pdf

Maximum Transportation, Lodging, and Meal Reimbursement Rates per the State of Arizona:

www.gao.state.az.us/travel (Supplement I, under Travel Policies and Procedures).

Airport Parking Fees, State of Arizona Travel Policy:

www.gao.state.az.us/travel (Supplement V, under Travel Policies and Procedures).

This page may contain links to coupons for Phoenix Airport parking. Employees may also be able to get discounted rates as State employees when presenting their employee identification.

Amphi Travel Expense Claim form:

Under *Travel Forms* at <http://www.amphi.com/district/forms/>.