

**COUNTY OF TULARE**  
**OFFICE OF THE COUNTY ADMINISTRATOR**

**ADMINISTRATIVE REGULATION NO. 1**  
**(Resolution No. 95-0205 (as amended by Resolution No.2010-0344))**

**SUBJECT: REIMBURSEMENT OF EMPLOYEES' EXPENSES**

EFFECTIVE DATE: April 27, 2010

This regulation applies to all County employees and elected officials, except where otherwise stated.

Definition

Reimbursements to employees or officials treated as paid under an accountable plan (as defined by 26 C.F.R. Section 1.62-2) are non-taxable to the employee or officer. The accountable plan must require a business connection for the reimbursement, must require each business expense to be substantiated to the County, and must require amounts paid in excess of expenses to be refunded to the County.

This regulation covers: (A) Travel and Transportation Expenses, which are a result of the regular activities of a department in carrying out responsibilities prescribed by law and policies of the Board of Supervisors; (B) Other Travel and Expenses, (C) Meals and refreshments provided for the convenience of the County and Business Meals and (D) Automobile Allowances.

**A Travel and Transportation Expenses:**

1. Travel and transportation expenses of County employees or officials shall comprise three classifications: (a) normal duty; (b) statutory meetings; and (c) other meetings and training sessions. "Travel" refers to being away 24 hours or more. "Transportation" refers to being away less than 24 hours.
  - (a) Normal Duty. Travel and transportation in the course of the regular activities of the department in carrying out responsibilities prescribed by law and policies of the Board of Supervisors. Examples under this category include, but are not limited to: a probation officer delivering a child to an institution or foster home; a sheriff's deputy picking up a prisoner; an investigator procuring evidence; an employee or official studying procedures used in other counties as part of an authorized study; an employee or official presenting information to legislative committees in support of the County's legislative program. Advance authorization by the Department Head or his/her designate is required.
  - (b) Statutory Meetings. Attendance at meetings convened by County, State or Federal officials or others mandated by State or Federal law may be authorized by Department Heads or his/her designate.

(c) All Other Meetings or Training Sessions.

(1) Travel to meetings outside the State of California for one person per department per event may be approved by the Department Head or his/her designate. Out-of-state travel for more than one person per department per event shall be allowed only if approved ***in advance*** by the County Administrative Officer or his/her designate.

(2) Travel or transportation within the State of California may be approved by the Department Head or his/her designate.

2. Reimbursement Methods and Criteria. The limitations specified below shall apply to all reimbursement for travel and transportation.

(a) The County will reimburse all actual expenses which are reasonable and necessary which are in conformity with Internal Revenue Service (IRS) guidelines as deductible expenses. The Department Head must promote the most economical means of transportation and subsistence. Travel authorization requests shall indicate estimated or actual expense anticipated. (Attachment A) County employees or officials should do everything necessary to obtain government rates on lodging wherever possible and a waiver of transient occupancy tax.(Attachment B)

(b) Itemized detail receipts shall be required for reimbursement of costs of meals (unless Per Diem is used), registration, common carrier transportation, and lodging. All claims for reimbursement of meals shall be accompanied by an itemized detail receipt including the time, the place, the individuals involved and the detailed business purpose.

(c) All claims for reimbursement of travel and transportation expenses should be submitted to the Auditor-Controller for payment within sixty (60) days after the end of the month in which travel and transportation is concluded, on the County of Tulare - Travel Expense Claim form (Attachment C). In all cases when an employee or official attends a conference, seminar, or similar meeting a copy of an itinerary of the event must be provided which includes at a minimum; the title of the event; location of the event; the event date(s); and a breakdown of the events daily activities. If an event provides a meal, the meal must be deducted from the employee's or official's per diem rate if a per diem is used on the employee's or official's Travel Expense Claim, whether the meal was consumed or not. No reimbursement will be provided for an alternate meal. The County will not be responsible for any travel and transportation expenses submitted beyond sixty (60) days after the end of the month in which the travel and transportation expenses were incurred. Department Heads and Elected Officials may self-certify for Travel Expense Claims. The Auditor-Controller has the final authority to reject any claims not made in compliance with this Regulation.

- (d) When properly authorized, an employee or official will be reimbursed for actual reasonable and necessary costs of transportation and registration fees. Transportation includes common carrier costs, supplementary ground transportation, including to and from a common carrier terminal (including parking), and private auto mileage, when authorized, for the sole means of travel or transportation to and from the meeting/event. County vehicles should normally be used when the sole means of transportation is auto, except for those employees or officials who receive an automobile allowance discussed in D. below. Generally, County vehicles should not be used for supplementary ground transportation. Rental of vehicles must be **pre-approved** by the Department Head or his/her designate unless the County has a contract with a car rental company and the rental would be less expensive than other forms of transportation.
- (e) Reimbursement of meals may be included in a per diem rate, based on the amounts set each fiscal year by the Auditor-Controller, utilizing the U.S. General Services Administration (GSA) per diem rates for the State of California, County of Tulare and Kings, beginning fiscal year 2010/2011. The Per Diem rate includes meals and incidental expenses including, but not limited to laundry, dry cleaning, barbering and tips for services other than meals. The Auditor/Controller will issue an annual Per Diem rate memo utilizing the GSA published rate which will break down the daily Per Diem for periods that are less than 24 hour increments (Less than 24 hours increments are only utilized after the first 24 consecutive hours of travel. Per diem is not allowed for trips lasting less than 24 hours). Per Diem can be claimed only by the individual completing the Travel Expense Claim and is therefore limited to one person per claim. An employee or official can not use partial per diem and partial actual cost reimbursement during a trip. It either has to be all per diem, or all actual cost with the exception mentioned in 2 (c) above regarding meals furnished by seminars and conferences.
- (f) Claims will give the exact time of departure from and return to the County. In compliance with IRS regulations, no reimbursement or allowance is authorized for meals not meeting the stated requirements of Section C.2. within the County or for periods lasting less than 24 hours.
- (g) Employees or officials will be reimbursed for approved lodging expenses upon presentation of an itemized detail receipt for the actual amount expended as long as the amount is reasonable for the lodging area. The costs of overnight lodging within 75 miles of the County Civic Center will not be reimbursed unless authorized by the Department Head or his/her designate and the reason for the lodging is stated on the Travel Expense Claim.
- (h) Expenses charged to employee's or official's personal credit cards will be reimbursed for the employee or official only. Charges for another employee or

official will not be reimbursed without approval of the County Administrative Officer or his/her designate.

- (i) When a County credit card is used for a meal during any day during a trip, the County's per diem rate can not be used for that day, or (per Section A. 2. (e), for that trip. Reimbursement will be for actual costs of meals and will be limited to the maximum daily per diem rate, unless specifically explained and approved by the Department Head.
  - (j) If a travel advance is required in connection with any travel authorized by this regulation, the Department Head or his/her designate shall so request by means of a Travel Advance form (Attachment D) to the office of the Auditor-Controller in accordance with procedures prescribed by that office. The Auditor-Controller is authorized to advance funds to County employees or officials for travel expenses up to 90% of estimated net expense. No new advance will be issued to an employee or official when that employee or official has an unpaid advance in place. Repeated failure to liquidate travel advances on a timely basis will disqualify an employee or official for future travel advances. The Auditor-Controller has authority to revoke travel advances to any employee or official.
3. An employee or official who has been assigned a County-owned or leased vehicle shall not be entitled to mileage reimbursement unless the assigned vehicle is unavailable for use or the County Administrative Officer or his/her designate determines that, in special cases, it would be inappropriate to use the assigned vehicle.
  4. An officer or employee or official who is temporarily absent from the County, on vacation or personal business, may claim reasonable and necessary expense reimbursement from the vacation or personal business location, if required to return to another location on County business, as authorized by the Department Head.
  5. Department Heads shall insure that each employee or official driving on County business has a current driver's license. Department Heads shall insure that each employee or official driving their personal vehicle has minimum auto insurance coverage required by the County. This is to be done at least annually.

**B. Other Travel and Expenses:**

1. Reimbursement for mileage to/from an employee's or official's home to/from his/her normal work location will not be made unless the first or last stop of the work day is not the normal work location and mileage will only be paid to the extent that it exceeds mileage to/from his/her normal work location to/from his/hers home. (The normal work location of each County employee or official is the place at which that employee or official spends the largest portion of his/her regular work or working time). In such cases, the intent is to pay for the miles driven on County business

rather than paying for mileage to the normal work location. Mileage will be paid for County business only when it exceeds the total mileage between an employee's or official's normal work location and the employee's or official's home which is considered commute mileage. All reimbursable mileage will be reported on the County of Tulare – Travel Expense Claim form issued by the Auditor-Controller (Attachment C) and must include the date, the destination, the purpose of the meeting, and the person(s) contacted. The Auditor-Controller will determine reimbursable mileage consistent with State and Federal regulations. The reimbursable mileage rate will be at the published IRS rate. The Auditor-Controller will be responsible for notifying County employees or officials of the current IRS mileage rate.

2. All automobile allowances and mileage reimbursements provided by the County are to cover the costs of operation including, but not limited to depreciation, insurance, gas, oil and repairs.
3. Employees or officials requiring airline travel should use the authorized County credit card designated by the County Purchasing Agent or other County payment method. Personal payment methods will only be reimbursed for employee's or official's personal County related travel. First Class airline tickets are not authorized under the County Travel Policy.
4. Use of the County credit card must comply with the County Credit Card Policy. The credit card contract can only be changed by the County Purchasing Agent. The Auditor-Controller is authorized to terminate an employee's or official's privilege to use a County credit card if the employee or official fails to comply with the County Credit Card Policy.
5. Personal expenses, including but not limited to, laundering, cleaning, barbering, and alcoholic beverages are not valid County expenses and, therefore, are not to be charged to the County credit card, nor paid or reimbursed through other methods.
6. Tips up to 15% will be allowed but will be counted within the maximum daily meal reimbursement. (A higher percentage will be allowed only if it is a mandatory charge by the facility providing the meal, however it will still be counted within the maximum daily meal reimbursement.)

**C. Meals and refreshments provided for the convenience of the County and Business Related Meals:**

1. Meals and refreshments provided for the convenience of the County for training sessions, group meetings, conferences, seminars, or similar meetings are reimbursable provided that they are approved by the Department Head, the reason for the meeting is documented, the names of attendees is provided and the amount incurred is reasonable.

2. Reimbursement for business meals shall be allowed for County employees or officials and, where appropriate, for other individuals provided they are approved by the Department Head. Detail receipts must show the time, the place, the individuals involved and the detailed purpose of the business meal. Meals by yourself do not meet the requirements for business meals.
3. The County of Tulare - Travel Expense Claim form (Attachment C) is to be used for reimbursement of these items.

**D. Automobile Allowances:**

1. An automobile allowance, in lieu of assignment of a County vehicle is authorized for elected officials and the County Administrative Officer. The County Administrative Officer may authorize automobile allowances for the following County Officers:

Agricultural Commissioner  
Child Support Services Director  
Cooperative Extension County Director  
County Counsel  
Health and Human Services Agency Director  
Human Resources and Development Director  
County Librarian  
Chief Probation Officer  
Public Defender  
Resource Management Agency Director  
Workforce Development Director  
Information Technology Director

2. An allowance may also be authorized by the County Administrative Officer upon the request of an Agency Head for the following positions:

Associate Resource Management Agency Director  
Assistant Health and Human Services Agency Directors (Maximum of 4 positions)  
Assistant Resource Management Agency Directors (Maximum of 3 positions)  
Assistant County Administrative Officer  
Purchasing Agent (considered an Associate Agency Head)  
Undersheriff (considered an Associate Agency Head)  
Tulare County Association of Governments Director (per agreement with TCAG Board of Directors)

3. In the event of the creation of a new agency director, assistant agency director, or department head position, the County Administrative Officer will designate on the classification specification for the new position if it is eligible for an automobile

allowance. Any positions so designated will be automatically added to the list above. Any positions listed above that are eliminated will be so removed from the list and the allowance will be discontinued. The County Administrative Officer has authority to designate positions to receive automobile allowances as needed.

4. All monthly automobile allowances will be paid through payroll and will be taxable to the employee or official who will have the responsibility to account for his/her automobile expense activity on his/her annual federal and state income tax returns.
5. Individuals receiving a monthly automobile allowance will not be entitled to a County vehicle or other alternative methods of transportation. Travel and transportation from his/her tax home (as defined by IRS) shall be reimbursed at the rate allowed by the IRS. All reimbursable mileage under this section will be reported on the County of Tulare – Travel Expense Claim form issued by the Auditor/Controller (Attachment C) and must include the date, the destination, the purpose of the trip and the name(s) of person(s) contacted. The Auditor-Controller is responsible for notifying County employees or officials when the reimbursement rate is changed by the IRS.
6. The automobile allowance amount will be adjusted each time the IRS revises its allowable mileage reimbursement rate and will go up or down depending on the actual cost as calculated by the IRS. The Auditor-Controller is responsible for the calculation of the new amount and the notification of individuals receiving automobile allowances.