
Policy Title: TRAVEL AND EXPENSE REIMBURSEMENT

This administrative policy identifies the essential activities and responsibilities of the employees who are engaged in travel for college business and applies to all employees. A separate policy authorizes travel and reimbursement for District Board members. It is necessary for Mid-State to establish guidelines which ensure that the public's best interest is being served as a result of employee travel related to college affairs. To be eligible for reimbursement, expenses must be claimed in accordance with this policy.

This policy complies with the authority, rules and requirements prescribed in Chapter 38 of the Wisconsin State Statutes and Wisconsin Technical College System (TCS) Administrative Code. The District Business Services Office policy will identify the terms, processes, and procedures necessary to ensure prompt payment and reimbursement. Responsibilities and tasks must be performed in a timely, compliant, and accurate manner as prescribed by the District Business Services Office.

SUPERVISOR REVIEW AND COLLEGE AUDIT PROCEDURE

TCS 6.04 (6) requires each technical college district to "establish a procedure for auditing the expense voucher prior to payment." Responsibility for compliance with this policy and for the accuracy and completeness of the *Travel Expense Reimbursement Form* resides solely with the supervisor and department.

The District Business Services Office will periodically review a sample of reimbursement requests for compliance, completeness, and accuracy. During the annual independent audit, sample reimbursement forms will be reviewed for compliance, completeness, and accuracy. Samples may be expanded in the event errors are found. Material omissions and errors will be reported to the District Board by the independent audit firm.

ARRANGEMENTS, AUTHORIZATION, AND APPROVAL

Travel arrangements are the responsibility of the traveling employee, who may receive assistance from the department supervisor. Regardless, the traveling employee is responsible for reading and understanding this policy and its expectations and requirements.

Travel and expenses incurred by college employees shall be communicated, authorized and reviewed by the employee's immediate supervisor(s). Responsibility for monitoring and regulating travel and expenses are also functions of the individual supervisor.

- Out-of-state travel will require the approval of a Vice President.
- International travel will require approval of the District Board.
- Reimbursement for travel expenses incurred may not exceed the actual, necessary and reasonable amounts within the discretion of the supervisor.
- Budget managers will receive an annual allocation for instructional and administrative travel and shall prioritize staff travel in accordance with the funding made available.

- Event registration shall be paid directly through the College.
- Travel reimbursement is processed through the College's Enterprise Resource Planning system. Note that the reimbursement is a non-taxable reimbursement.
- Travel reimbursement forms should be submitted in a timely manner, at least monthly.

TRANSPORTATION BY AIR, BUS, TRAIN, OR RENTED OR PERSONAL VEHICLE

Transportation shall be planned with the principles of fiscal austerity, employee productivity and energy conservation in mind. Employees planning travel to the same destination are encouraged to coordinate transportation arrangements.

- Airfare – Employees are expected to book the lowest air fare available and necessary ground transportation at the destination, including shuttle bus, bus, taxi, transportation services, other public transportation, or rental car, if no other feasible form of ground transportation is available. Employees should plan well-in-advance to receive the best rates. Employees should arrange for direct bill to the College or use a purchasing card whenever possible to avoid the need for reimbursement. Any refunds must be returned to the College.
- Rented vehicle – Although employees are encouraged to use their personal vehicle for business travel, they may utilize a rented vehicle with prior supervisor approval. Whenever possible, employees are expected to use the College's designated provider, Enterprise Inc. and the College's corporate account, which has prearranged and special coverage provisions. If Enterprise Inc. is not available, you may use another reasonably priced provider. Full insurance coverage should be included at the time of rental. Employees should not rent a vehicle for business purposes in their personal name as the employee may be held personally responsible for alleged damages.
- Personal vehicle
 - Use of an employee's personal vehicle for college business requires the employee to possess a valid driver's license and to carry personal automobile liability insurance.
 - Personal auto insurance will be primary in the event an accident occurs while traveling on college business.
 - Mileage will be paid at the current allowable IRS reimbursement rate, plus tolls. This rate is established for the purpose of recovering a proportionate share of the vehicles depreciated cost, cost of maintenance and repair, insurance and gasoline. The rate generally changes annually, usually on the first of the year.
 - All traffic citations, parking tickets, and other violations will be the responsibility of the individual - exceptions will only be authorized by the President.
 - Mileage reimbursement includes:
 - Business mileage related to use of your personal vehicle is reimbursable beyond your regular daily round-trip commute, which is the distance you travel from your home to base location and return home. The most common scenarios would include starting a business trip:

- from home and returning home from the business destination, then the reimbursable miles would be your total mileage less your regular daily commute; or
 - from base location and returning home from business destination, then the reimbursable mileage would be your total mileage less one-way of your regular daily commute; or
 - from base location to business destination and back to base location, then the reimbursable mileage would be your actual mileage without deducting your regular daily commute.
- Exceptions or special circumstances will be addressed by the District Business Services Office upon request, so that consistency in policy interpretation and practice will be maintained.
- Trips starting and ending at an Mid-State location should use the mileage listed below for reimbursement:
 - Wisconsin Rapids to Stevens Point – 20 miles
 - Wisconsin Rapids to AMETA Center - 19 miles
 - Wisconsin Rapids to Marshfield – 38 miles
 - Wisconsin Rapids to MSOC – 39 miles
 - Wisconsin Rapids to Adams – 32 miles
 - Marshfield to Stevens Point – 38 miles
 - Marshfield to AMETA Center - 42 miles
 - Marshfield to Adams – 65 miles
 - Marshfield to SIM Center – 35 miles
 - Stevens Point to Adams – 48 miles
 - Stevens Point to MSOC – 36 miles
 - Stevens Point to SIM Center – 19 miles
 - Adams to AMETA Center – 53 miles
 - Adams to MSOC – 67 miles
 - Adams to SIM Center – 30 miles

Travel within 5 miles (one way) of a Mid-State location is not reimbursable

MEAL EXPENSES

Reimbursements for actual meals will be provided at the rates stated below.; unless the exception is approved by your supervisor. Gratuity should not exceed 20 percent.

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Breakfast	\$ 15.00
Lunch	\$ 20.00
Dinner	\$ 30.00

Exceptions may include travel to a high cost city, meals procured at a hotel in which a conference is being held, dining at a group specified location, or other reasonable explanations as noted on the travel expense form. The exceptions must be recognized with the supervisor's initials next to the item being approved.

When performing a job assignment at a district location other than the established base location, meal reimbursement is not provided.

Itemized receipts are required for all meal expenditures. If on occasion an employee does not have an itemized receipt, a notation explaining the expense and cost is required along with the supervisor's approval.

LODGING

Employees traveling to conduct college business that requires an overnight stay should request the best rate when procuring reservations and/or at check-in. Since the College is exempt from sales tax in Wisconsin, employees must provide hotels with a Certificate of Exempt Status (exempt number is also found on the College's purchasing cards) to avoid Wisconsin sales tax. Depending on the city, local or special taxes may still apply.

An employee's choice of lodging accommodations should be based on cost and accessibility to the business being conducted.

If a conference is at a hotel and arrangements are made to stay at that hotel, the College will reimburse that rate, providing the employee has requested the best rate.

MISCELLANEOUS EXPENSES

Other expenses not referenced above will be reimbursed provided they are necessary. Examples of such expenses are: taxis, buses, car rentals, tolls, transportation services, and parking fees. Itemized receipts must be presented for such expenditures. If itemized receipts are not available, a written notation must be provided explaining the rationale and reasonableness of the expense incurred, and supervisor approval is required.

REIMBURSEMENT OF EXPENSES INCURRED FOR OTHERS

When conducting college business, employees may claim expenses for individuals who are not college employees. Itemized receipts are required for these expenses with a written explanation of the business that was conducted.

With prior approval, an employee may claim meal and registration expenses for his/her spouse when the attendance of the spouse to a banquet, convention, interview or other social event is required due to social expectation and a benefit to the College.

Expenses for transportation, motel, meals and car rentals may also be provided for spouses when key employees are interviewing. Itemized receipts are required.

EXPENSES NOT ALLOWED

Travel expenses that may not be payable or reimbursable include:

- Political contributions or expenses related to political activities.
- Alcoholic beverages.
- Gifts.
- Supplemental travel insurance.
- TV movies.
- Gasoline costs if mileage reimbursement is used.
- Cost beyond coach-class for air, train, or bus.
- Personal telephone calls.
- Dry cleaning or laundry service.
- Costs for meals, travel, or lodging for spouses or other personal guests except where allowed by policy or prior approval

PURCHASING CARD AND DIRECT BILLING

If appropriate for travel expenses, the use of the purchasing card is preferred whenever possible. This includes lodging, meals and other expenses such as conference registrations, car rentals, taxis, tolls, etc. Airfares may also be placed on a purchasing card.

If the use of a purchasing card is not possible, then expenses may be directly billed to Mid-State by contacting Accounts Payable in the Business Services Office while providing a reasonable lead time.

Items which are directly billed and paid for by the College should not be listed on the *Travel Expense Reimbursement Form*.

VERIFICATION OF EXPENSES

Except where noted, itemized receipts are required for all reimbursements. "Fill in" receipts are not acceptable as verification.

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