

TRAVEL AND ENTERTAINMENT POLICY

Policy: Expenses are to be incurred within the established guidelines set for the below including amendments, and will be reimbursed with proper documentation. The Indiana County Auditor's Association ("Association") recognizes that individuals who travel to represent business interests of the Association must forego their living accommodations and may forfeit personal time. Accordingly, the Association will make efforts to provide comfortable accommodations for lodging, meals, entertainment and travel for individuals. However, these items are not intended to be perquisites and the Association reserves the right to deny reimbursement of expenses that are considered lavish or extravagant.

Purpose; to provide guidelines regarding travel and entertainment expenses.

Scope; this policy applies to all individuals who travel or entertain for the Association.

I. **EXPENSE AUTHORIZATION**

The Association will usually pay the expenses incurred by individuals authorized to travel or entertain on official business, individuals should submit completed expense receipts within (30) days. See attached form for filing claims for reimbursements.

II. **EXPENSE GUIDELINES**

A. **Business Meals**

Meals when entertaining guests should be itemized as business meals. To be in compliance with IRS regulations, the following documentation of business meals must be included:

- Name of company or person in attendance,
- Date and amount to the meal and original receipt,
- Name and location of the establishment where the meal took place, and
- Specific topic discussed or business purpose of meeting

Business meals including legislators will be reported to the Legislative Committee Chairperson for purposes of reporting under lobby registration guidelines. Business meals should not exceed \$50 per person without prior authorization by the Association.

B. Personal Meals

Personal meals are generally defined as expenses, that occurred when dining while traveling away from home, on a business trip and do not have a specific purpose for the meal.

Personal meals should not exceed the allowance of \$28 per day. Travel originating before 6:30 am may charge a meals allowance of \$6 for breakfast. Travel extending over the lunch hour may claim an allowance of \$10 for lunch. Travel departing after 6:00 pm for return to home destination may claim a dinner allowance of up to \$12. An allowance for personal meals shall be granted in the amount of actual expense up to the maximum stated meal allowance. Documentation for personal meal receipts should include the names of all individuals responsible for the expense as well as the reason for the expense.

C. Lodging

- a. Reservations-Normally, lodging arrangements “will be determined in advance through the Association. Individuals who cannot arrange for lodging in advance or at hotels with negotiated rates, should make arrangements at quality, reasonable hotels. A reasonable rate for hotel lodging is between \$75 and \$100 per night. Individuals are expected to obtain lodging at or below these rates. The Association recognizes that these rates may not always be feasible in all areas at all times. When planning to travel to an area where these rate is not possible, lodging arrangements must be approved in advance by the Association.
- b. Cancellations-If cancellation is made directly with the hotel, individuals are advised to request and retain a “cancellation number” as documentation of the transaction. “No show” charges are not reimbursable.

D. Car Rentals

If a car is required at a destination, advance arrangements should be made. Generally a limit of \$45 per day will be in force. Individuals are encouraged to rent vehicles only when other means of transportation are unavailable, more costly, or impractical. All rentals should be for mid-sized cars or smaller.

E. Air Travel

- a. Individuals should notify the Association of air travel needs as early as reasonably possible and no later than two weeks prior to the trip.
- b. Classes of service – All individuals are expected to travel in coach class. Exceptions must be pre-approved by the Association.
- c. Lowest Available Fares – All airline tickets must be booked and expensed at the lowest available airfare.
- d. Parking – Individuals will be reimbursed when they utilize the least expensive long term parking facility. Individuals parking at more expensive locations will not be reimbursed for the amount in excess of the cost of parking at the expensive long term parking facility.

F. Other Transportation

- a. Personal car- An individual may be required to use their own automobile for business when other transportation is uneconomical or unavailable. The use of personal vehicles for business will be reimbursed at the prevailing rate per IRS tax guidelines for per mile deductions. This mileage allowance covers all auto cost other than parking and tolls. (Parking and tolls should be reported separately.) Individuals must provide documentation including dates, miles traveled and the purpose of each trip.
- b. Taxi and Other Local Transportation – The cost of taxis to and from places of business, hotels, airports or railroad stations in connection with “business” activities are reimbursable. The use of taxis is authorized only when more economical services (hotel shuttle, vans, etc.) are not available. Individuals are encouraged to utilize public transportation whenever feasible. Receipts are required for all transportation expenses of \$10 or greater.

G. Entertainment

Entertainment expenses include such items as sporting events, theater, etc., when a business discussion takes place immediately before, during, or after the event.

Entertainment expenses in excess of \$150 must be authorized in advance by the Association. To be in compliance with IRS tax regulations, the following documentation must be included:

- Name and company of all persons in attendance
- Date and the amount of the expense
- Name and location of the establishment where the event took place
- Description of entertainment, and
- Specific topic discussed

Entertainment will be generally limited to meals and attendance at events with legislators. A description of the entertainment and/or event shall be forwarded to the Legislative Committee Chairman for inclusion with the annual lobby registration commission filings

H. Tips

Reasonable tips for baggage handling, taxis, meals etc are permissible. Guidelines for reasonable tips are: meals- 15%; taxis-15%; baggage handling-\$.50 to \$1.00 per bag.

I. Miscellaneous

Unless more specifically detailed in the policy, exceptions to these guidelines must be approved in advance by the Association. Individuals are expected to put forth every effort in complying with these guidelines and should not make a regular practice of submitting expenses which are exceptions to this policy.