

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS

Sitting/Acting as (if applicable) Policy Session Worksheet

Presentation Date: 4/27/21

Approx. Start Time: 3:00pm

Approx. Length: 30min

Presentation Title: Draft Travel Policy

Department: Finance

Presenters: Christa Wolfe, Deputy Finance Director; Matt Westbrook, Grants Compliance Consultant

Other Invitees: Elizabeth Comfort, Finance Director; Eric Sahra, Deputy HR Director; County Counsel

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

Finance is presenting a newly drafted travel policy, manual, and accompanying FAQ's for Board approval.

EXECUTIVE SUMMARY:

The County's previous travel policy (issued January, 2003) is non-compliant with current IRS tax rules, placing the County's "Accountable Plan" for travel reimbursement at risk. Remaining out of compliance with IRS rules means that travel reimbursement paid by the County would be taxable income to the traveler. Therefore, Finance is recommending the adoption of an updated Travel Program, prior to lifting the current COVID travel ban.

The new Travel Program is distinguished from the previous version by the following significant changes:

- Clarification that there is one County travel policy and related guidance
- Clarification on when a traveler is in Travel Status
- Incorporation of travel booking software procedures in partnership with Corporate Travel Management (CTM)
- Updated travel-related definitions and allowances
- Incorporation of updated rules and guidance around mileage reimbursement, specifically including tele-commuting mileage rules
- Incorporation of new PCard rules related to travel
- Per diem payment updates, in alignment with the Federal General Services Administration
- Establishing the County Travel Program as the governing policy on County Travel payments, even when financial assistance rules are more restrictive
- Specify special travel accommodation types (i.e. health or religious)

This policy will require BCC approval, as the previous travel policy was Board approved and it applies to Elected Officials.

These documents have been reviewed and approved by the Policy Committee, County Counsel, Human Resources, and the sent to the unions for comment.

FINANCIAL IMPLICATIONS (current year and ongoing):

Is this item in your current budget? YES NO

What is the cost? \$ N/A

What is the funding source? N/A

STRATEGIC PLAN ALIGNMENT:

- How does this item align with your Department's Strategic Business Plan goals?

Updating the County's travel policy for compliance with current IRS regulations and cost effectiveness demonstrates the Finance Department's commitment to being a central resource for quality professional financial services.

- How does this item align with the County's Performance Clackamas goals?

This updated policy continues to build public trust as we exemplify good government and accountability for public funds through our strong internal controls.

LEGAL/POLICY REQUIREMENTS:

The travel policy requires Board approval.

PUBLIC/GOVERNMENTAL PARTICIPATION:

NA

OPTIONS:

- 1) Approve the drafted policy, program, and related documents as presented.
- 2) Direct staff to make modifications to the drafted policy and program.
- 3) Reject the drafted policy and continue with the current policy.

RECOMMENDATION:

Staff respectfully recommends Option 1: Approve the drafted policy, program, and related documents as presented.

ATTACHMENTS:

- 1) Staff Presentation
- 2) Draft Travel Policy
- 3) Draft Travel Manual
- 4) Draft Travel Manual Appendix A – FAQ's

SUBMITTED BY:

Division Director/Head Approval CBW

Department Director/Head Approval EC

County Administrator Approval _____

For information on this issue or copies of attachments, please contact Christa Wolfe @ 503-758-4839.

DRAFT TRAVEL PROGRAM OLD VS NEW

A comparison of significant changes between
the old travel program and our presently
revised travel program

Corporate Travel Management (CTM)

OLD PROGRAM

- Employees book hotel, car, airfare, etc. through whatever methods or travel agencies they choose

NEW PROGRAM

- CTM portal is used for booking airfare, car rentals and hotels.
 - Build state pricing agreements into our portals
 - Incorporation of restrictions in County policy
 - Able to locate travelers in emergencies

Triggers for Certain Travel Expenses

OLD PROGRAM

- Geographically-based
 - Outside of “Local Travel Area”
 - Defined as: Clackamas, Multnomah, Washington, Marion and Clark counties

NEW PROGRAM

- Duration-based
 - “Overnight Travel Status”
 - Duties take traveler away from general area for substantially longer than ordinary work day (IRS)
 - Traveler needs to sleep to meet work demands while away (IRS)
 - Overnight Travel Status: if total time in Travel Status exceeds 12 hours

Per Diem

OLD PROGRAM

- Not paid for travel in “Local Travel Area”
- One full day of per diem paid for each day of conference and each day of travel
 - West of Mississippi: 1 day of travel
 - East of Mississippi: 2 days of travel
- Advanced payment required

NEW PROGRAM

- Paid only when traveler is in Overnight Travel Status
- First and last day of travel: 75% of per diem maximum for each day (GSA)
 - No Mississippi’s
- Advanced payment allowed by request
- Department Managers may exercise judgment in issuing exceptions for religious, medical or “provided meals”

Mileage

OLD PROGRAM

- No accommodation for mileage as applied to telework location

NEW PROGRAM

- Incorporation of guidance for travel originating from telework locations
 - Defining telework (generally as “assigned” location)
 - Telework mileage only reimbursable to temporary work location (i.e. assignment of less than one month) net of normal commute mileage

PCards

OLD PROGRAM

- Significant amount of travel expense paid by and reimbursed to employee

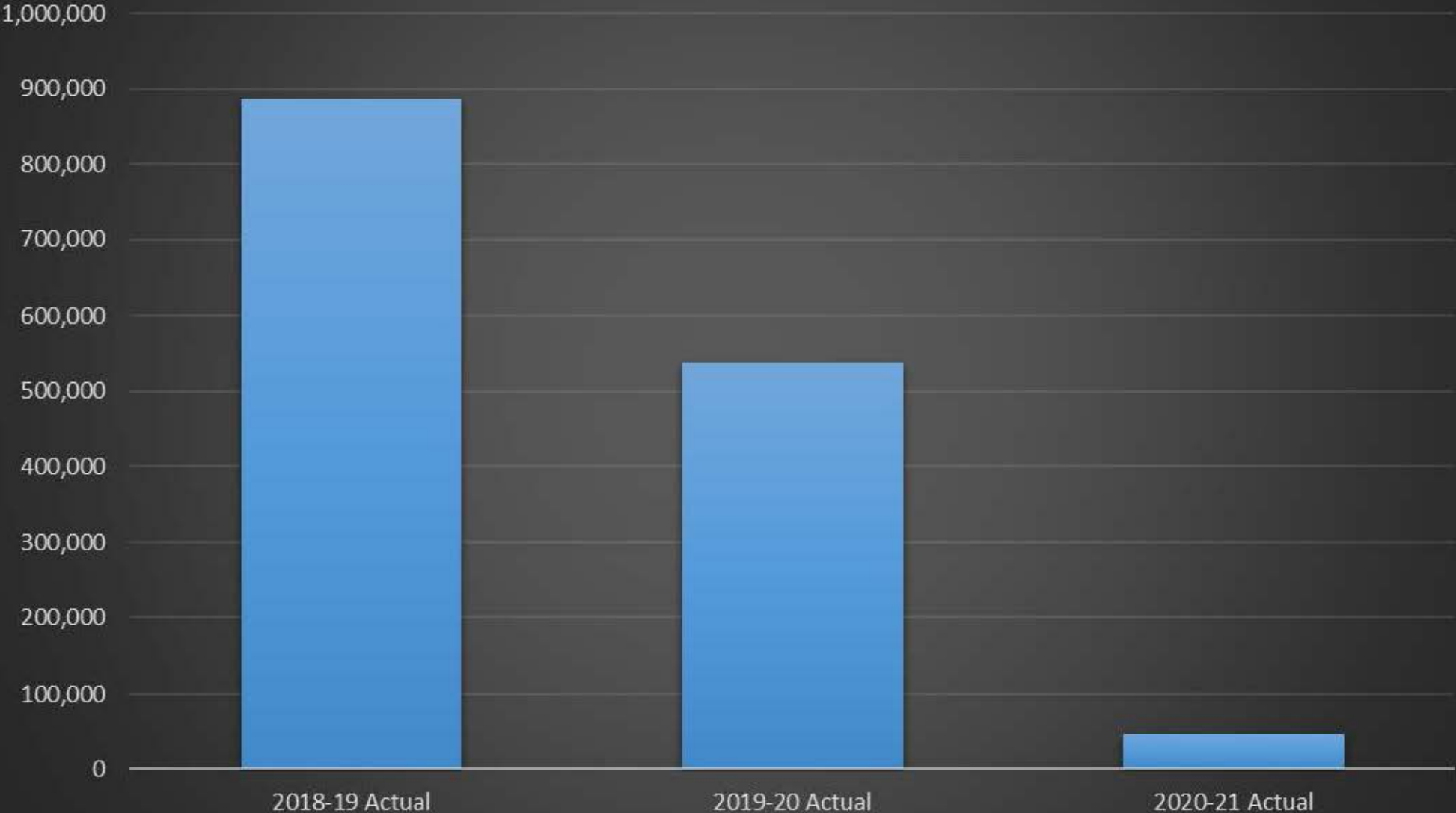
NEW PROGRAM

- Vast majority of travel transactions paid with PCard, except in special meal accommodations or rare lodging situations
 - An increase in issuance of PCards to departments and individuals is expected
 - Departments may request “department” PCards to use for travel
 - PCards are more cost-effective for the County

FAQ'S

- FAQ's developed to provide concrete examples of key travel program concepts, such as:
 - Overnight Travel Status scenarios
 - Individual entering and leaving travel status for personal reasons and how to handle it
 - Concrete personal mileage scenarios
 - Circumstances for when room sharing may be approved
 - Staying with family while traveling
 - When personal credit card use during travel is appropriate

Travel - Lodging, Airfare, Per Diem





<input checked="" type="checkbox"/> Administrative Policy
<input type="checkbox"/> Operational Policy

Clackamas County Policy

Name of Policy	Travel Reimbursement Policy	Policy #	FIN-1.210
Policy Owner Name	Elizabeth Comfort	Effective Date	
Policy Owner Position	Finance Director	Approved Date	
Approved By		Last Review Date	
Signature		Next Review Date	

I. PURPOSE

This policy sets guidelines and internal controls for travel in connection with conducting Official County Business.

This policy applies to:

- Elected officials of Clackamas County;
- All County employees, unless otherwise stated in County collective bargaining agreements signed by the Board of County Commissioners (BCC);
- BCC-appointed committee members and officials;
- Volunteers serving County programs, or attending meetings or conferences on behalf of Clackamas County.

Exemptions from this policy:

- Citizen witnesses (not employees or contractors) providing testimony in court cases;
- Contractors, providers, and vendors. Please refer the Procurement Manual for proper procedures related to contractors.

II. AUTHORITY

Pursuant to the administrative rule and operational policy authority provided by County Code 2.09.060 E, this policy is authorized by the Board of County Commissioners.

This policy supersedes Board of County Commissioners Orders #88-050, #88-1055, #90-136, #91-129, and #92-979.

III. GENERAL POLICY

This policy and the Travel Manual deriving from it (together, “Travel Program”) contain all of the required elements to be considered an “accountable plan” for payment of business travel expenses under IRS Publications 463 and 535.

The Travel Program and the forms to which it refers are maintained by the Clackamas County Department of Finance. Only authorized forms referenced in the travel manual should be used for reporting or for reimbursement claims. Departments may not develop more or less restrictive “department travel policies.”

It is County policy to pay for travel-related costs incurred during travel while on official County business. In addition to this policy, such payment is subject to all applicable statutes, regulations,

collective bargaining agreements, and contracts. The Finance Department will train departments on all of the components of the Travel Program. Department/Division Directors and supervisors are responsible for ensuring all individuals under their supervision who travel have received training in the Travel Program and are aware of the potential consequences of program violations. Departments should provide the policy, manual and relevant forms to volunteers conducting County business and remind them of their obligations to abide by the policies herein.

IV. DEFINITIONS

Accountable Plan

A plan that follows the Internal Revenue Service (IRS) regulations for reimbursing workers for business expenses in which reimbursement is not counted as income and therefore is not subject to withholding taxes or W-2 reporting. However, these expenses must be business-related to fall under an accountable plan. The Travel Policy has been developed using the IRS regulations (Publications 463 & 535) as its primary framework. The travel payment methodology used throughout this policy is defined as an accountable plan. By definition, an accountable plan assumes the following IRS criteria have been met:

- All expenses were incurred while on official county business
- Advances are not paid earlier than 30 days prior to incurring travel expenses
- Official County Business Travel Expenses must be adequately accounted for in a reasonable timeframe (defined in this policy as the 10th of the month following the month of travel)
- All excess reimbursements must be repaid in a reasonable timeframe (defined in this policy as the 10th of the month following the month of travel)
- Requests made that do not meet the criteria above do not meet the definitions of an IRS accountable plan and are reported as taxable wages on the employee's W-2.

Official County Business

This is an ordinary, necessary and reasonable travel expense for the traveler's position, whether for training, meetings, conferences and/or traveling status. Such travel should be essential to the normal discharge of duties of the traveler and have a clear business purpose. Official County Business also includes volunteer expenses if the volunteer is performing essential functions or services on behalf of the County.

V. POLICY GUIDELINES

The Travel Manual includes:

1. Overview of Travel Program
2. Definitions of travel-related terms
3. Required transaction documentation
4. Conditions required for travel reimbursement

The Finance Department is further responsible for the development of Travel Program forms, implementation, education and training, interpretation, coordination, and compliance monitoring of the Travel Program.

County-paid travel shall be allowed only when the travel is essential to the normal discharge of duties and has a clear business purpose. Travel is to be conducted in the most efficient and cost-effective manner, resulting in the best value to the County. Each department is charged with the responsibility for determining the necessity and justification for travel, including the selected method of travel.

Elected Officials and Department Directors shall establish appropriate financial budgetary controls regarding the assignment, use, and monitoring of the program within their departments in compliance with the Travel Program.

Individuals traveling on Official County Business must comply with all provisions of the Travel Program when incurring travel or business meeting expenses. Travelers will only be paid for travel according to the procedures, restrictions, and guidelines contained in the Travel Program. Charges falling outside of the scope of eligible travel and business expenses as outlined in the Travel Program will not be paid and are the sole responsibility of the traveler. Should improper payments be found during the course of a review, the traveler will be notified in writing of their responsibility to promptly reimburse the County. Any fraudulent use may be prosecuted to the fullest extent of the law.

All suspected waste, fraud, or abuse related to travel reimbursed or otherwise paid with any County funds will be referred to the County Internal Auditor for investigation. Repeated disregard for the County's Travel Program will be subject to disciplinary action, in accordance with Personnel Rules and collective bargaining agreements, up to and including termination and legal action.

VI. PROCESS AND PROCEDURES

The County's Travel Manual contains the processes and procedures for travel conducted on Official County Business. When booking airfare, hotel, car rental or Amtrak ticket, the County's Corporate Travel Management (CTM) portal (or a CTM agent by phone) should be used. For questions related to the Travel Program, please contact the Finance Department Director or the department's assigned Accountant within the Finance Department. For questions related to the CTM portal, contact the Finance Department Office Manager.

VII. ACCESS TO POLICY

This policy and documents relevant to the Travel Program can be found on Finance's intranet page and the County's intranet page for policies.

VIII. ADDENDA: References

The Travel Program conforms to the guidance found in the following source publications:

- Internal Revenue Service (IRS) Publications [463](#), [535](#) & [15b](#)
- https://www.oregon.gov/boli/TA/Pages/T_FAQ_Tatrav.aspx
- [U.S. General Services Administration \(GSA\) Travel website](#)
- [2 CFR 200](#) (relating to federal grants)
- [EPP #52: Driving and Vehicle Policy](#)

- [Procurement Card Policy](#)
- [Oregon Revised Statutes \(ORS\) 244.020 Definition of a Public Official](#)
- Clackamas County Code of Ethics (section 2.05.170 of the [County Code](#))

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CLACKAMAS COUNTY TRAVEL PROGRAM MANUAL

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1. OVERVIEW OF TRAVEL PROGRAM

This Travel Program Manual is the official expression of Clackamas County's Travel Policy (FIN-1.210) and its purpose is to set forth guidelines and internal controls for travel in connection with conducting Official County Business. This manual, its appendices, and the Travel Policy (together, "Travel Program") contain all of the required elements to be considered an "accountable plan" (see definitions, below) for payment of business travel expenses under IRS Publications 463 and 535.

The intent of Clackamas County's Travel Program is to outline the parameters of Eligible Travel Expenses for County business purposes and define the roles, responsibilities, and authorities governing the Travel Program.

The Travel Program applies to:

- All elected officials of Clackamas County;
- All County employees, unless otherwise stated in County bargaining agreements signed by the Board of County Commissioners (BCC);
- Board of County Commissioners (BCC)-appointed committee members and officials;
- Volunteers serving County programs, or attending meetings or conferences on behalf of Clackamas County.

The following are exempted from the requirements of the Travel Program:

- Citizen witnesses (not employees or contractors) providing testimony in court cases;
- Contractors, providers, and vendors: see Contractor Travel Reimbursement policy in effect for the year of travel, published [here](#).

2. DEFINITIONS

Accountable Plan

A plan that follows the Internal Revenue Service (IRS) regulations for reimbursing workers for business expenses in which reimbursement is not counted as income and therefore is not subject to withholding taxes or W-2 reporting. However, these expenses must be business-related to fall under an accountable plan. The Travel Program has been developed using the IRS regulations (Publications 463 & 535) as its primary framework. The travel payment methodology used throughout this policy is defined as an accountable plan, which includes the following criteria:

- All claimed travel qualifies as Official County Business Travel Expenses
- Advances are not paid earlier than 30 days prior to incurring travel expenses
- Official County Business Travel Expenses must be adequately accounted for in a reasonable timeframe

- All excess reimbursements must be repaid in a reasonable timeframe
- Requests made that do not meet the criteria above do not meet the definitions of an IRS accountable plan and are reported as taxable wages on the employee's W-2.

Corporate Travel Management (CTM)

The County has contracted with CTM to provide services for County travelers conducting Official County Business to provide airfare, lodging, and certain forms of transportation arrangements, e.g. train, car rental, etc. Travelers are required to obtain a CTM profile, approved by the PCard Administrator in Finance, and to use the CTM portal when booking such expenses. County PCards will be used to pay for expenses through the CTM portal.

Eligible Travel Expenses

Eligible Travel Expenses must be for Official County Business Travel Expenses.

Official County Business

Ordinary and necessary duties related to your job. Volunteer functions are also included if the volunteer is performing essential functions or services on behalf of the County.

Official County Business Travel Expense

This is an ordinary, necessary and reasonable travel expense for your job, whether for training, meetings, conferences and/or traveling status. Such travel should be essential to the normal discharge of duties of the traveler and have a clear business purpose. Depending on the location of the travel and the duration of stay such expenses include, but are not limited to, parking costs, registration fees, transportation, lodging, and meals. Official County Business Travel Expenses also include volunteer expenses if the volunteer is performing essential functions or services on behalf of the County. Official County Business Travel Expenses are Eligible Travel Expenses under this Travel Program.

Official Work Station ("Regular job")

The traveler's regular place of business or post of duty.

Overnight Travel Status

Overnight travel status means (1) the traveler's duties take them away from the general area of their Official Work Station substantially longer than an ordinary day's work and (2) the traveler needs sleep or rest to meet the demands of the work while away from home. The County determines a traveler to be in Overnight Travel Status if total time in Travel Status (see below) exceeds 12 hours. Lodging and Per Diem are Eligible Travel Expenses only while in Overnight Travel Status. (See Appendix A: Item 1 for examples.)

PCard (Procurement Card)

County-issued credit card. PCards are issued by the Finance Department to a) individuals, b) departments, or c) department Travel PCards. Use of PCards is set forth in the Procurement

Card Policy (ARA-FIN-3.15) and Procurement Card Manual.

Per Diem (M&IE)

Meals & Incidental Expense Per Diem (M&IE) is a daily payment instead of reimbursement for meals and related incidental expenses. Per Diem is separate from transportation expenses and other miscellaneous expenses. Per Diem covers all charges and services, including any service charges where applicable. Per Diem covers the following:

1. **Meals.** Expenses for breakfast, lunch, dinner and related tips and taxes (specifically excluded are alcoholic beverage and entertainment expenses and any expenses incurred for other persons.)
2. **Incidental Expenses.** Transaction fees for ATM services and fees and tips given to porters, baggage carriers, hotel staff, etc.

The traveler is eligible for Per Diem expenses when:

- The traveler is conducting Official County Business away from the traveler's Official Work Station, and
- The traveler incurs Per Diem expenses while performing Official County Business, and
- The traveler is in Overnight Travel Status.

Per Diem rates are determined using the [GSA website tool](#).

Secondary Work Location

An alternate worksite where one works daily for an extended period of time (i.e. more than one month consecutively). Secondary Work location differs from a Telework location which is considered the employee's primary office for the duration of the teleworking agreement.

Telework

Working arrangements in which the work place is located, by official designation, at least part time at an alternate location, such as an employee's residence, or a satellite office.

Temporary Work Location

An alternate worksite where one works on a short-term, temporary basis (i.e. less than one month consecutively).

Travel and Training Authorization Form

The Travel and Training Authorization Form is used to authorize and estimate anticipated travel expenses and must be completed by all travelers, including those travelers requiring only conference registration expense approvals.

Travel Status

Travel Status is in effect when an individual conducting Official County Business is actually traveling between their Official Work Station and their travel location, is between two travel locations, or is at a travel location, and includes the usual waiting time that precedes or interrupts such travel. When departing from locations outside of the traveler's Official Work Station, normal commuting mileage and commuting time must first be deducted from the traveler's travel claim. Employee pay while in Travel Status shall be governed by union contracts and/or the Fair Labor Standards Act (FLSA).

Accommodation may be made for employees who wish to opt out of Travel Status for personal reasons. If this occurs, the traveler forfeits travel payments otherwise entitled when out of Travel Status. (See Appendix A, Item 2 for examples.)

3. TRAVEL REGULATIONS

Qualifying Travel

To qualify as travel eligible for payment, the traveler must be in Travel Status. The following general rules apply to qualifying travel:

A. Eligible Travel Expenses

All Eligible Travel Expenses must be Official County Business Travel Expenses.

B. Paying for eligible expenses

The traveler must pay for all non-per diem travel expenses (public transportation, taxis, ride-share services, conference registrations, etc.) using their individual- or department-assigned PCard. Expenses incurred through the CTM portal will be paid using a department travel- or individual-assigned PCard.

Per Diem will be advanced to the employee (when requested) using the *Travel and Training Authorization Form*.

C. Prior Authorization

All Overnight Travel must have prior written authorization from the employee's direct supervisor or by department management in the case of volunteers or other non-county employees covered by this Travel Program. Authorization for Overnight Travel expenses and for conference registrations without other travel expenses will be obtained by completing a *Travel and Training Authorization Form*. Travelers not in Overnight Travel Status (as defined above) will only be reimbursed for mileage & parking expense, with receipt(s).

D. Receipts

Traveler must present itemized receipts for all Official County Business Travel Expenses incurred, exclusive of per diem in accordance with the PCard Policy and Manual.

- Receipts should show the vendor name, the dollar amount, the date, an itemization of what was purchased. Exceptions to these requirements are granted where receipts do not normally include such detail, such as with taxis, public transportation, etc.
- In accordance with the PCard Policy and Manual, all Official County Business Travel Expenses require itemized receipts *except* for travel costs paid as Per Diem. Expenses incurred through the CTM portal will generate receipt(s) that must accompany PCard reconciliations.
- Unacceptable receipts include:
 - Invoice (does not show payment was made)
 - Quote
 - Purchase Order
 - Confirmation of purchase not reflecting amount paid & items purchased
 - Registration form (if proof of payment not included)
 - Credit card receipts not itemized
- Grant expenditures may require additional documentation. Please contact the department's assigned Finance accountant for additional information.

E. Budget availability

Funds sufficient to cover the travel or business expense must be confirmed available in the department budget prior to travel. Travel conducted during disasters or other similar emergencies are exempt from this requirement if the travel is in response to the disaster or emergency.

F. Reimbursed travel

Travelers may not receive travel expense reimbursement directly from outside sources for travel that occurs while on Official County Business. Payment must be made to the department incurring the traveler's travel expense or directly to travel vendors. (See Appendix A, Item 3 for examples and exceptions.)

Financial Assistance-funded Travel

All financial assistance-funded travel must be paid according to this Travel Program. Where the policies governing the award are more restrictive than County Travel Program in terms of payment for travel costs, departments are expected to pay the difference between eligible travel costs under this Travel Program and award-eligible costs using other funding sources.

Provided Meals and Transportation

Travelers will not be paid per diem or reimbursed for items paid on their behalf by a vendor such as meals provided with conference registration or provided transportation. All payments made erroneously to a traveler or incurred erroneously on the traveler's PCard shall be promptly repaid to the County by the traveler during the final reconciliation process as outlined herein. See *Meals while on Travel Status: D) M&IE Adjustments*, below. Exceptions to this section are available for medical or health reasons. See *Special Health Needs Accommodations*, below.

Event Registration

Event registration (including event-sponsored meals, where applicable), whether incurred during overnight travel or same-day travel, should be paid using PCards. If the vendor does not accept credit cards, please contact Accounts Payable to arrange for a check.

Ground Transportation

A. Driving while in Travel Status

County employees and non-employees must meet the criteria outlined in [EPP #52 County Driving & Vehicle Policy](#) to be allowed to drive while in travel status. Drivers may be disqualified from driving while in Travel Status at any time based on the criteria outlined in that policy.

B. County Vehicles

County vehicles are generally available for use for Official County Business on in-state travel only. To access the general motorpool, call the DSB lobby to reserve a car (ext 4214). If your Department owns a car, follow those internal procedures to access the car. The use of County-owned vehicles for travel outside Oregon should only occur when no other option is possible; contact the County's Risk Manager in these circumstances. Rental vehicles or personal vehicle use (see below) are encouraged for out-of-state driving.

C. Personal Vehicles

Personal vehicles may be used for Official County Business. Travelers driving personal vehicles must provide proof of insurance to their department manager evidencing liability limits no less than the State required minimum. (Currently \$25,000 single occurrence/\$50,000 annual aggregate.)

The IRS mileage rate in effect at the time of travel will be used to determine reimbursement amount (see www.gsa.gov/mileage for current rate). For routine or non-overnight travel mileage reimbursements Mileage Reimbursement form should be used (Exhibit B).

When driving a personal vehicle while on Official County Business, the driver's insurance coverage is primary. County vehicle use for County business is strongly encouraged and is required in departments that own their own fleet, when vehicles are available or unless authorized ahead of time. Personal vehicle use in an emergency situation may be approved after-the-fact by the traveler's department director.

General provisions for personal vehicle use while in Travel Status

Personal vehicle mileage should be based on the most direct route, resulting in the least amount of miles, as follows (see also: Figure 1):

1. Between a traveler's Official Work Station ("Regular job") and a temporary work location;
2. Between temporary work locations;

3. Between a traveler's Assigned Telework Location and a temporary work location, less the traveler's normal commuting miles;
4. Between a traveler's Official Work Station and secondary work location when beyond a 30-mile commute.

When working at a secondary work location, the traveler cannot be paid for 'normal' commuting miles. However, if their commute exceeds a 30-mile commute, which is beyond the metro area, then travelers may be reimbursed for the excess mileage. A secondary work location is triggered when an employee works in an alternate location on a daily basis for a period of 1 month or greater. (See Appendix A, Items 4 & 5 for examples.)

Travelers voluntarily working from a second work location may not claim mileage to the Official Work Station. Only necessary assignment to a secondary work location may be eligible for mileage to and from the regular job. Written accommodation from Human Resources will be considered necessary assignment.

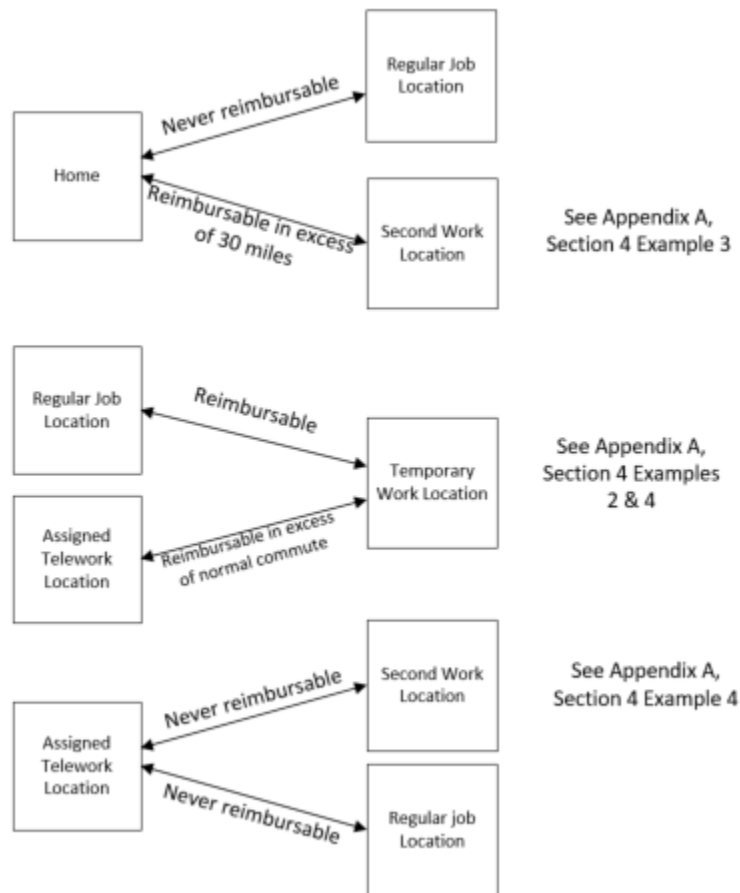


Figure 1 Mileage reimbursement scenarios

Authorization to use a personal vehicle for overnight travel should only be granted when the

cost of such travel is less than the cost of available roundtrip airfare to the destination and less than the cost of using a County-owned vehicle or rental car.

Exceptions to this section may be granted by the Director of Finance (or designee) with compelling written justification.

D. Traditional Car Rental Services

Individuals requiring a commercial car rental must make arrangements through the CTM portal to ensure the County receives the State pricing agreement, which is a substantially discounted rate and has expanded insurance coverage. Rental car services are encouraged for out-of-state travel in lieu of airfare in instances where the overall cost to the County would be less. CTM must be used for commercial car rentals unless no vehicles are available at the travel location.

The County provides excess liability coverage to supplement the coverage automatically provided by car rental companies. Therefore, purchase of supplemental insurance from the rental company is unnecessary.

In the event of a collision or damage/injury to vehicles, property, or persons for unauthorized uses of the rental vehicle, the County will not provide excess liability coverage or pay any applicable deductibles. Examples include, but are not limited to, side-trips with no clear Official Business purpose, transporting unauthorized individuals in the vehicle, or operating the vehicle while intoxicated. Such events are considered outside the scope of County business and the employee's duties.

Travelers are required to apply the criteria of common sense, propriety, and relationship to business purpose to the use of rental vehicles for Official County Business. Rental cars may be used, within reason, for traveling to local site-seeing stops while in Overnight Travel Status. Travelers may contact the rental car company directly to arrange for personal use of the vehicle (at the traveler's expense) for any adjacent vacation days. Please be certain to disclose that you are not on Official County Business for those days.

E. Alternative Ground Travel: Taxis, Public Transportation, and Ride- Sharing Services

Employees must consider cost and value to the County when choosing alternative ground travel options. Receipts are required for all non-Per Diem travel expenses. As these receipts are small and easy to lose, travelers are encouraged to take a picture of the receipt with their smart phone and email the picture to their County email. Travelers may then submit such documentation with their PCard reconciliation.

Air Travel

All Official County Business air travel must be booked using the CTM portal. Personal purchase and reimbursement of airfare is prohibited, unless a granting agency requires direct reimbursement to the traveler. (Please contact Finance to make arrangements for payment

resolution in such scenarios.) Airfare costs should generally reflect the least expensive accommodations class offered by a commercial airline except when such accommodations would:

- Require circuitous routing;
- Require travel during unreasonable hours;
- Excessively prolong travel;
- Result in additional costs that would offset the transportation savings; or
- Offer accommodations not reasonably adequate for the traveler's medical needs (see *Special Health Needs Accommodations*, below). Consideration for this exception must be given on a case-by-case basis as determined by the department supervisor or manager and documentation for such justification must be kept as backup.

Airline passengers who wish to upgrade their seats may purchase an upgrade directly from the airline at their own expense.

In the event the employee desires to extend the travel for personal purposes, the employee may do so. Under such circumstances, the traveler must calculate what the cost of airfare would be for the business trip and then calculate the cost for the extended trip. (The traveler can document the difference in cost by taking a screen shot in the CTM portal of the extended trip cost versus the business trip cost.) If the cost of the airfare is more for the extended trip, the employee should include a deduction on their Travel Authorization Form for the additional expense on the line provided on the form and attach the comparison documentation as backup. Any potentially negative net balance on the form due to personal airfare must be reimbursed by the traveler at the time the form is submitted.

A. Baggage and luggage fees

Baggage and luggage fees charged by airlines are Eligible Travel Expenses. Departments and travelers should consider the extra fees charged by the airlines prior to making travel arrangements and plan accordingly. When combining personal travel and Official County Business travel, baggage and luggage fees should be allocated accordingly and be reasonable under the circumstances.

Special Health Needs Accommodation

Additional travel expense may be incurred by an individual traveling on Official County Business when such individual has a special health need. Any additional travel expense deemed necessary by the department director or manager may be incurred to accommodate such special needs travel, including on federally-funded projects. (Consult your assigned Finance Accounting and Reporting (FAR) assigned accountant for assistance with application of this section for grant-funded travel.) Examples of special health needs travel accommodations include:

- Specialized transportation to, from, and/or at the travel location(s);
- Specialized services provided by a common carrier to accommodate the special need;
- Costs for handling the traveler's baggage incurred as a direct result of the special need;

- Renting and/or transporting a wheelchair;
- Other than least expensive-class accommodations to accommodate the special need;
- Issuance of per diem when a provided hotel breakfast or conference luncheon/dinner has no suitable meal options for the traveler's food allergies;
- Service and companion animal expenses subject to existing law.

Religious accommodations may also be made as outlined in other sections of this policy or as otherwise necessary.

When special accommodations are required for expenses booked through the CTM portal, a brief explanation for the accommodations should be included in the comment section provided; however, explanations of a medical condition are not required.

Lodging

Traveler lodging will be paid with a County-issued PCard and booked through the CTM portal.

It is in the County's financial interest that lodging costs be for single, standard rooms only. If traveling to a conference and there are no standard rooms available at the conference location, the department director or manager may, at their discretion, authorize the reservation of a room at the next available level at the conference hotel or find a standard room at alternative lodging at a location within one to two blocks of the conference hotel. To book a room at the conference location using a conference rate, presuming it is less than the standard room rate, please call CTM directly at (877) 564-1095.

Lodging fees charged that are beyond the control of the traveler are not the responsibility of the traveler and are PCard eligible expenses. Lodging fees include but are not limited to the room tax, parking fees, etc. However, lodging damages and incidental charges are the sole responsibility of the traveler.

A. Room sharing

Multiple individuals traveling together on overnight trips are not required to share a room. Departments are required to pay for accommodations that include a separate bedroom and bathroom for each traveler unless other arrangements are requested by the traveler and are amenable to Department managers. (See Appendix A, Item 5 for examples.)

B. Reimbursed lodging

For situations where paying for lodging with a PCard is not available or practical, reimbursement of lodging costs or requesting an advance check from Accounts Payable is acceptable. For an advance check from Accounts Payable, please submit a payment request.

C. Lodging receipts

Lodging expense requires itemized receipts. All lodging receipts must contain, at minimum, the following elements:

- Traveler(s) name(s)
- Date(s) occupied
- Evidence of payment made and amount (taxes included)
- If the traveler seeks to travel with family, etc., the cost of the extra individual(s) must be indicated on a separate line on the receipt, showing payment of the extra charges with non-County funds. Hotels will often accommodate business travelers with such itemization requests. (See Appendix A, Item 5 for examples.)

D. Unreimbursed lodging

Traveler's wishing to use private accommodations while in Travel Status may do so. Private accommodations will not be considered Eligible Travel Expenses and will not be paid by the County. (See Appendix A, Item 6 for examples.)

Meals while on Travel Status

The County pays Per Diem (M&IE) as defined, above, for travelers in Overnight Travel Status only. Upon request, Per Diem will be paid in advance using a *Travel and Training Authorization Form*.

Per Diem rates vary by travel destination. The County pays in accordance with GSA policies and the M&IE at GSA established rates in effect at the time of travel. Per Diem includes gratuities for meals and is not separately reimbursable to the employee. Current rates can be found at the [GSA Per Diem Rate](#) website or by downloading the [Per Diem Mobile App](#). Departments and travelers are expected to use these tools to determine the appropriate Per Diem amounts for the location and duration of travel. A County PCard may not be used to purchase any food during travel.

A. Meal Per Diem

M&IE may only be paid if the traveler is in Overnight Travel Status. For all days of travel, Per Diem is paid as follows:

- **Day of Departure.** Traveler will receive 75% of applicable Per Diem rate.
- **Full Days of Travel.** Traveler will receive 100% of applicable Per Diem rate.
- **Final Day of Travel.** Traveler will receive 75% of applicable Per Diem rate.

Eligible Per Diem for travel not exceeding 24 hours will receive 75% of the daily rate for the destination location, [per GSA guidelines](#).

B. Multiple locations during overnight travel

A single M&IE Per Diem rate is used for an entire day. While in Overnight Travel Status, if the employee travels to more than one location in one day, the Per Diem rates for each day are the rates for the location in which the traveler will spend the night. However, on the final day of travel, the Per Diem rate is the rate for the location in which the traveler last stayed the night prior to returning to their Official Work Station and/or home.

C. Per Diem (M&IE) adjustments

M&IE Per Diem will be reduced for meals provided to the traveler as part of a conference registration or other hosted events as follows: after excluding the \$5 incidental expense, the per diem will be reduced by 25% for breakfast or lunch and 50% for dinner. No reduction in Per Diem is required if the provided meal is on the first or last day of travel. Complimentary meals provided with lodging (e.g. continental breakfast) do not affect the traveler's Per Diem allowance; no adjustment is required. Additionally, department managers or directors may use their discretion to authorize Per Diem for meals otherwise provided as part of a conference or hosted event in the following circumstances:

- The traveler is unable to consume the furnished meal(s) because of medical requirements (i.e. food allergies) or religious beliefs, or
- The traveler purchases substitute meals in order to satisfy medical requirements or religious beliefs, or
- The traveler was unable to partake in the provided meal due to participation in Official County Business.

The exception must be indicated on the *Travel and Training Authorization Form*. See also *Special Health Needs Accommodations* section, above. Travelers exercising this exception must pay for their own replacement meal and then follow the guidance in E. Final reconciliation, below.

D. Incidental expense only

Even if all meals are provided in a given day, the traveler may still claim the incidental expense Per Diem, currently set at \$5/day for all locations in the continental United States. Rates for foreign, Alaskan and Hawaiian travel can be obtained from the [GSA website](#).

E. Final reconciliation

As part of an IRS accountable plan, the County must conduct a final reconciliation of Per Diem paid to an employee when compared to the actual circumstances of the trip (not to the actual cost of the meals) when actual circumstances differ from those previously authorized through the *Travel and Training Authorization Form*. Reconciling items can include meals paid as Per Diem but provided unexpectedly during travel, shortened or extended trips, the inability of the traveler to partake in a furnished meal that was excluded from the original Per Diem, etc. Per Diem paid for ineligible M&IE must be returned to the department by the traveler; such costs are unallowed expenses on grants. Per Diem still due to the traveler at reconciliation must be paid according to this Travel Program. A final reconciliation should be completed by the traveler immediately after the conclusion of the trip and submitted to Finance if any amounts are due to or from the traveler.

Time is of the Essence

Travel arrangements should be made as soon as practical. Last minute arrangements may result in additional costs to the County. Travelers should strive to avoid these situations.

Personal Expenses

Personal expenses are not Eligible Travel Expenses and shall not be authorized for payment at any time. This includes but is not limited to parking tickets, dry cleaning expenses, room safe fees charged by a hotel, or commuting mileage.

4. Due Dates

- Mileage must be submitted by the 10th of the month following the travel.
- Final Per Diem reconciliations must be completed at the conclusion of travel and submitted to Finance no later than the 10th of the month following the travel.

5. Enforcement

Individuals traveling on Official County Business must comply with all provisions of the Travel Program when incurring travel or business meeting expenses. Travelers will only be paid for travel according to the procedures, restrictions, and guidelines contained in the Travel Program. Charges falling outside of the scope of eligible travel and business expenses as outlined in the Travel Program will not be paid and are the sole responsibility of the traveler. Should improper payments be found during the course of a review, the traveler will be notified in writing of their responsibility to promptly reimburse the County. Any fraudulent use may be prosecuted to the fullest extent of the law.

6. REFERENCES

The following specific laws, regulations and policies apply to the Travel Program and should be referenced, as applicable:

- Internal Revenue Service (IRS) Publications [463](#), [535](#) & [15b](#)
- [U.S. General Services Administration \(GSA\) Travel website](#)
- [2 CFR 200](#) (relating to federal grants)
- [State of Oregon Travel Time Compensation: Questions and Answers](#)
- [EPP #52: Driving and Vehicle Policy](#)
- [Procurement Card Policy](#)
- [Oregon Revised Statutes \(ORS\) 244.020 Definition of a Public Official](#)
- Clackamas County Code of Ethics (section 2.05.170 of the [County Code](#)).
- [State of Oregon BOLI](#)
- [Union Contracts](#)
- [Procurement Card Policy – ARA-FIN-3.15](#)



APPENDIX A:

EXAMPLES REFERENCED IN THE TRAVEL MANUAL

1. *Definitions: Overnight Travel Status*

Example 1: A traveler is attending an all-day conference (8 am to 5 pm) in Roseburg and works a daily schedule of 8 am to 5 pm. The traveler lives in Vancouver, WA. Total expected drive time is 6 hours round-trip, without traffic considerations. This traveler would be considered in Overnight Travel Status. If the traveler uses their personal vehicle, the conference is considered a temporary work location.

Example 2: A traveler is attending a three-day conference (8 am to 5 pm) in Troutdale, OR and works a daily schedule of 10 hours (7 am to 6 pm). The traveler lives in Hillsboro. Total minimum drive time, without traffic, is 1.5 hours round-trip. The first day of the conference includes a dinner session (7 to 9pm). Because the traveler is in not Travel Status during any day for more than 12 hours, the traveler is not considered in Overnight Travel Status for any portion of this conference. If the traveler uses their personal vehicle, the conference is considered a temporary work location.

2. *Definitions: Travel Status*

Example 1: A traveler is attending a three-day conference in Eugene (8am to 4:30pm daily) and qualifies for Overnight Travel Status. The traveler's daughter will be in a play on the first day of the conference, and the traveler would like to return home on that first evening to attend the play. The department manager would like to accommodate the request to leave Travel Status for the period of 4:30pm on the first day of the conference until 8am on the second day of the conference. The employee forfeits Travel Status at 4:30pm on the first day of the conference until the beginning of the second day of the conference at 8am, does not receive mileage reimbursement for the period out of Travel Status, and does not receive pay for the travel time related to attendance at the play.

Example 2: A conference is scheduled in another state for Thursday and Friday and airfare is required. An individual in Travel Status during the conference would like to stay Saturday and Sunday in the host city (returning Sunday evening) to do some sight-seeing. No extra airfare or car rental costs are incurred, and the traveler intends to pay the hotel directly for the extra days out-of-pocket. The traveler would leave Travel Status after the close of the conference and would return to Travel Status beginning when they arrive at the departing airport. The traveler is responsible for meal expenses incurred while out of Travel Status.

3. *Travel Regulations: Qualifying Travel: F. Reimbursed Travel*

Example 1: a traveler receives a travel scholarship to attend a conference. The traveler must have the scholarship issued to Clackamas County, and the funds are to be used to pay for the traveler's travel.

Exception: Occasionally, an awarding agency or professional association will require reimbursement directly to individuals for travel expenses. Please contact Finance to make arrangements for payment resolution in such scenarios.

4. *Ground Transportation: C: Personal Vehicles – Mileage Calculations*

Example 1: Leaving from home to attend a conference or meeting (using personal vehicle) [HOME to TEMPORARY WORK LOCATION]

- ▶ Traveler's house in Oregon City to Salem Convention Center (MapQuest 47.3 miles)
- ▶ Normal commute is travelers house to the Public Services Building (MapQuest 2.1 miles)
- ▶ Total reimbursable miles for the trip to Salem is $47.3 - 2.1 = 45.2$
- ▶ Round trip mileage claim is 90.4

Example 2: Leaving from home to visit a client (using personal vehicle) [HOME to TEMPORARY WORK LOCATION]

- ▶ Traveler's house in Oak Grove to a client's apartment in Oregon City (MapQuest 5.8 miles)
- ▶ Normal commute is traveler's house to Beaver Creek Clinic (MapQuest 7.0 miles)
- ▶ No reimbursable miles – the commute is greater than the trip miles. The math results in a negative number which cannot be reimbursed. However, traveler can claim mileage from the client's apartment to her office, as she is going from a temporary workstation to her regular job location.

Example 3: Leaving a traveler's home and secondary workstation, when beyond a 30 mile commute (using personal vehicle) [HOME to SECONDARY WORK LOCATION]

- ▶ Traveler lives in North Portland and normally works at the Red Soils Campus, with a daily commute of 22 miles one way.
- ▶ He is assigned to work in Salem every work day for the next 3 months, and for this period Salem is considered the traveler's secondary work location.
- ▶ Traveler cannot be paid for commuting to his work location. Because the distance to his secondary work location exceeds a normal and customary commute of 30 miles, traveler can claim the difference.
- ▶ From his home to his Salem workstation is 55 miles. Traveler will claim $(55-30=25; 25 \times 2)$ 50 miles roundtrip per day.

Example 4: Leaving a traveler's assigned telework location to temporary work location and secondary work location (using personal vehicle) [ASSIGNED TELEWORK LOCATION to TEMPORARY WORK LOCATION; ASSIGNED TELEWORK LOCATION to SECONDARY WORK LOCATION]

- ▶ Traveler teleworks by assignment from home; traveler's normal work location is Red Soils Campus. In this workday, traveler will make several client visitations with a stop to Sunnyside Health Clinic, returning to telework location. Normal commuting miles—home to PSB—is 20 miles round trip. Accumulated mileage for the day is 35 miles. Traveler deducts normal commuting miles from total miles: $35 - 20 = 15$ reimbursable miles.
- ▶ Traveler teleworks by assignment from home; traveler's normal work location is Beaver Creek Health Clinic. Traveler has been given a short term, 6-month assignment working at the Sunnyside Health Clinic. Traveler is not eligible for mileage reimbursement for travel to this secondary work location as this is considered commuting miles.
- ▶ Traveler teleworks by assignment from home; traveler's normal work location is the Sheriff's Department, a 16-mile round-trip commute. Traveler has been assigned to work in Community Corrections in Oregon City for two weeks, a 34-mile daily round-trip commute. Traveler deducts normal commuting miles from the total miles: $34 - 16 = 18$ reimbursable miles X number of workdays during temporary assignment.

5. *Lodging: A. Room Sharing*

Example 1: Three department travelers wishing to attend a conference have determined that the cost of reserving individual hotel rooms is no more than the cost of renting a house at the conference location. The travelers value the team-building atmosphere of staying in a shared location. However, the travelers discover that the house has three bedrooms but only two bathrooms. (County policy is a bedroom and bathroom must be provided for each traveler.) Nevertheless, the travelers may request an exception to stay in the house when a) they demonstrate that the overall cost to the County is not increased and b) when the travelers have acknowledged in their request the potential for shared amenities and an acceptance of any inherent risks in such accommodations. The exception request should be made via email and sent to the Risk Manager and the Director of Finance for their review and approval.

Example 2: The traveler wishes to bring their spouse and children to a conference with them and take some additional vacation days at the destination city. The traveler will require a larger room to accommodate accompanying family members. County policy pays for a standard room for the travel dates of the conference. Adjacent vacation days are the responsibility of the traveler. After making reservations through CTM, the traveler informs the hotel the County will pay the standard room rate via County procurement card and requests that all additional lodging fees/increase in taxes are paid via their personal credit card. The hotel can usually provide the traveler 2 receipts, one showing the standard lodging with the County's payment and the other for the cost differential incurred by the traveler for the upgrade and their adjacent vacation days.

6. *Lodging: D. Unreimbursed Lodging*

Example 1: A traveler is attending a conference in Orlando. The traveler has family in the city and wishes to stay with relatives rather than in the conference hotel. The traveler may do so but forgoes any claim to lodging expense reimbursement or lodging payment by the County.

FREQUENTLY ASKED QUESTIONS

1. *What if the conference venue does not take a credit card for payment of registration?*
 - a. Request a check for the registration fees by completing a Payment Voucher, attaching the completed registration, and submitting to Accounts Payable. If time sensitive, please request a 'Special'.
2. *What if the hotel will not allow me to use a credit card because I am not the cardholder?*
 - a. In some cases, hotels will deny the use of a credit card if you are not the cardholder. You can have the cardholder call the hotel and authorize the charge. You can also call Procurement at 503-742-5444. They can pay for your hotel as long as they have approval from your Department and the Account string (coding) to where it should be charged in the General Ledger.
3. *What if I attend a local conference? Will I still need a Travel and Training Authorization form attached to my PCard reconciliation?*
 - a. Yes.
4. *So I booked my hotel and airfare through CTM and paid my conference registration on my PCard – what do I turn in for documentation of my travel?*
 - a. A completed Travel and Training Authorization Form is required. In addition, please attach the receipts as required under the existing PCard Policy.
5. *What if I can't eat the food provided at the conference meals due to food allergies or religious restrictions?*
 - a. This qualifies as a Special Health Need. You are entitled to purchase a meal in lieu of those conference provided meals that you could not eat due to food allergies. On your Travel and Training Authorization form, indicate in the comments "Special health accommodation for provided meal: 1". This will allow you to claim per diem for the required meal. You do not have to disclose any specific health information to your employer to exercise the accommodation. A Religious Accommodation would function in the same way.
6. *Is the use of PCard mandatory for travel?*
 - a. It is the intention of Clackamas County to have travelers use a PCard whenever the traveler interacts with the CTM interface (typically pre-travel expenses). There may be occasions, usually during travel, when a personal credit card is necessary—e.g. paying for a subway or cab, buying a non-per diem-covered meal, etc. If the traveler cannot bring a PCard or is not authorized by their department to carry a

department PCard during travel, a personal credit card is authorized for charges of this nature. Charges borne by the traveler should be reconciled in the post-travel phase when the traveler finalizes the Travel and Training form.