

Tyler Independent School District

Travel & Reimbursement Guidelines

Effective 9/01/09



Note: Forms are available on TISD Forms page. A link to the General Services Administration (GSA) website for hotel rates is available on the TISD Travel Guidelines website.

Use only **one** travel voucher form to request reimbursement; employees should ask their supervisor **BEFORE** they travel which form to use – State & Federal Grants Form OR Local Funds Form. One trip should not be split into two forms to be paid from grant funds and local funds.

Note: all out of state travel must have prior approval of the Superintendent or Deputy Superintendent.

SECTION A (Applies to all Tyler ISD Travel)

I am going to a conference:

How do I register for a conference?

Registrations for a conference can be paid for in advance by the accounting department. A direct pay will need to be entered by the campus/department secretary, approved by the principal or director and then forwarded with the appropriate registration forms to the accounting department for payment. If the registration is not paid in advance, registration fees can be reimbursed upon presentation of a valid receipt. Cancelled checks, copies of checks, and summary only credit card sales slips are not valid receipts.

I need hotel reservations. When and how much will I be reimbursed?

Advance payment directly to a hotel is not allowed. You will need to use your credit card to reserve a room and pay for your room with your own funds. Hotel expenses will be reimbursed only upon your return. Funds will only be advanced to you when you are traveling with a student group, using a travel procurement card.

Hotel stays within the State of Texas are exempt from state (not local) occupancy tax upon the presentation of a valid hotel occupancy tax exemption form and an Exemption Letter from the State Comptroller (both are available on TISD's Travel Website). **Hotel reimbursements will be handled according to the funds paying for the travel and whether or not the hotel is a conference hotel.**

State & Federal Grants: Hotel expenditures are **limited to the amount on the General Services Administration (GSA) website for the city (\$85 if not listed) per person per night**, plus any city + locally assessed taxes, for state and federal grants. Because of this limitation, it is imperative to list on the travel voucher any other occupants staying in the hotel room. There is a list of hotels who have agreed upon a contract rate with the State of Texas and Tyler ISD employees are eligible for those rates when traveling on District business. Look for the link to State Contract Hotels on TISD's Travel Website.

Local Funds (Funds 161 – 199, 461, 499, & 865): If staying in a **conference hotel**, the District will pay the cost of the room plus any city + locally assessed taxes, **with supervisory approval**. **A conference brochure identifying the specific hotel and the rate as designated for participants must be attached to the travel voucher in order to be reimbursed more than the GSA's hotel amount per person per night.** **In the absence of this documentation, or if there is no conference hotel, the District will reimburse up to the amount on GSA's website for the city (\$85 if not listed) per person per night plus any city + locally assessed taxes.**

Here are the hotel charges that you will NOT be reimbursed for: movie rentals, internet charges, phone charges, room service, exercise room, and courtesy bar/snack items. If phone or internet charges are work related, please document that on your voucher, and you may be reimbursed, subject to your supervisor's approval.

For out of state lodging limits, look at the link on TISD's Travel Website.

You will be reimbursed for parking and the taxes on parking.

I paid for my hotel using an online service. What receipt do I submit and will I be fully reimbursed?

You can often get sizeable discounts using online services. Be sure that you print a receipt that shows the expenditures have been charged to your credit card, not just a confirmation. The service fee and taxes charged cannot exceed the GSA website amount for that city (\$85 if not listed) + allowable taxes for the city you are traveling to. See above about conference hotels and the limitation on the amount to be reimbursed.

I need a rental car and/or airline tickets. What do I need to do?

Rental cars will need to be reserved by a Purchase Order from Advantage Rent a Car (in the State of Texas) and Enterprise Rent a Car (out of state). Both companies are approved vendors and will accept our Purchase Orders. Any other rental cars agencies used will need to be paid for by your own funds and reimbursed upon presentation of the receipt with the completed travel voucher.

Airline tickets can be reserved by a Purchase Order through "a travel agency". Otherwise, any tickets paid for by your own funds will only be reimbursed upon presentation of the receipt with the completed travel voucher after the travel has occurred. If you purchase your tickets from an online service, be sure that you print a receipt that shows the expenditures have been charged to your credit card, not just a confirmation.

What will I be reimbursed for mileage? Is there a difference if I rent a car versus driving my own vehicle?

Mileage incurred while using a private vehicle for business purposes will be reimbursed at the state reimbursement rate (available on the Comptroller's Texas Mileage Guide website - <http://www.window.state.tx.us/comptrol/texastra.html>). You may not claim more miles than the listing on the State Comptroller's Texas Mileage Guide. The mileage is to be reimbursed only to the employee that owns the car. Mileage will not be paid when a rental car is used. Upon presentation of a detailed receipt, an employee will be reimbursed for gas that is put into the rental car. Also, be sure to list all occupants of the car on the travel voucher.

What will I be reimbursed for meals?

Meal reimbursements will be handled according to the funds paying for the travel. Meals will be reimbursed only when an overnight stay is required or a meal meets I.R.S. criteria for treatment as a business meal (refer to the business meal guidelines).

State and Federal Grants: Original/detailed receipts are required. Meals will be reimbursed at actual costs not to exceed the State maximum allowable of \$36 / day (at publication). Time of departure and return (see below) will be used to determine if a meal is eligible for reimbursement.

Local Funds (Funds 161 – 199, 461, 499, & 865): Meals for overnight stay will be reimbursed at the daily per diem rates listed as follows and not to exceed the State maximum allowable, \$36.00 (at publication):

Breakfast	\$ 7.00	left before 6 a.m.
Lunch	\$12.00	left before 12 noon
Dinner	\$17.00	returned after 6 pm

Meal reimbursements are the same for in state and out of state travel.

When traveling with students, receipts may be required. See section below on traveling with students.

Which travel reimbursement voucher do I use? All travel requests with the original receipts must be turned in attached to the completed Staff and Student Travel Voucher (available in DISTRICT FORMS on our website). All employee reimbursements must have the original voucher and the original receipts turned in along with the original signature of the principal or department head approving the expenditure.

I need to be reimbursed for a business meal:

What is required in order to receive reimbursement?

Meals will be reimbursed only when an overnight stay is required or a meal meets I.R.S. criteria for treatment as a business meal. A business meal is defined as a meal during which substantive business discussion took place. Actual **original** detailed meal receipts are required for reimbursement for a non-overnight meal. Credit card receipts alone are not sufficient for receiving a reimbursement. They do not reflect what is being purchased and therefore will not be accepted without the accompanying detailed meal receipt. Reasonable tips may be reimbursed.

Which reimbursement form do I use?

Along with the detailed receipt, the second page of the Staff Non-Travel Expense Voucher (available in DISTRICT FORMS on our website) must be completed stating the following information:

- Names of others present
- Business relationship to others present
- Subject matters discussed
- Signature & date

All employee reimbursements must have the **original** voucher and the **original** receipts turned in along with the **original** signature of the principal or department head approving the expenditure.

I do not have the actual detailed meal ticket, but I have the credit card statement. Will that be sufficient?

No, credit card receipts alone are not sufficient for receiving a reimbursement. They do not reflect what is being purchased and therefore will not be accepted without the accompanying detailed meal receipt.

My job requires me to travel on a daily basis:

How much will I be reimbursed for mileage?

Mileage incurred while using a private vehicle for business purposes will be reimbursed at the state mileage rate, available on the Comptroller's Texas Mileage Guide website - <http://www.window.state.tx.us/comptrol/texastra.html>.

I travel from campus to campus as part of my job. How do I request reimbursement? Which forms do I use?

A TISD In-District Travel Voucher with Campuses must be used when traveling from campus to campus (available in DISTRICT FORMS on our website). The mileage from campus to campus has been calculated by the transportation department and is preset in the form. The request will be returned if the proper form is not completed.

Is there a different form to use when I am traveling inside the district, but not going to a campus?

A TISD In-District Travel Voucher without Campuses must be used if you are traveling in-district but not to a campus (available in DISTRICT FORMS on our website). Example: traveling to Office Depot, Brookshire's, etc.

What happens if my principal or department head is not available to sign my reimbursement request?

Stamped signatures and others signing on behalf of someone are NOT acceptable and will be returned. If the principal or department head will be unavailable for a certain period of time, then he/she will need to email the secretary of the Director of Financial Services and designate someone else to approve the requests during the designated dates of absence, and attach copy of that email with the completed/approved paperwork.

Is there a deadline for turning my mileage request in?

Travel reimbursements for all employees must be requested within **30 days** after the travel occurs (**10 days if funds were advanced to you**) in order to comply with IRS regulations. If the travel takes place in August, it must be submitted immediately upon your return.

What happens if I do not turn the request in on time? Do I still get paid?

If the request is submitted after the 30 day period has expired, the request may be forwarded to payroll. If it is, the reimbursement will be reflected on your payroll check and will be part of the taxable income reported on your W-2 form at the end of the year.

I purchased supplies, books, etc. for my classroom:

How do I request reimbursement and which form do I use?

In order to request reimbursement for items purchased for school classrooms and/or school functions, a Staff Non-Travel Expense Voucher must be completed (available on our website in DISTRICT FORMS). A direct pay will need to be entered by the campus/department secretary, approved by the principal or director and then forwarded with the **original** receipts to the accounting department for payment.

All employee reimbursements must have the **original** voucher and the **original** receipts turned in along with the **original** signature of the principal or department head approving the expenditure.

What is acceptable documentation for getting reimbursed?

A receipt from the vendor is deemed acceptable when it contains the following information:

- Date of purchase
- Place of purchase (name of vendor)
- Amount of purchase
- Item(s) being purchased
- How item(s) was paid for (cash / credit card / check)

If you make your purchase online, be sure that you print a receipt that shows the expenditures have been charged to your credit card, along with detail about items purchased.

What is not acceptable documentation?

Credit card receipts, copies of checks, order forms, and delivery tickets are not acceptable as receipts.

Is there a deadline for turning my reimbursement request in?

We recommend that all reimbursement requests be turned in within 30 days of purchase.

Is there anything that I will not be reimbursed for if I pay for it out of my pocket and why?

TISD does not pay Texas State sales tax on any purchases. You will not be reimbursed sales tax; therefore, please take a sales tax exemption form with you when making District (not personal) purchases. A copy of the sales tax exemption form can be obtained from your campus/department secretary.

*You will NOT be reimbursed if you make payments to non-employees for contracted services. Here's an excerpt from the TISD Activity Fund Policy and Procedure Manual:

7.6 PAYMENTS TO NON-EMPLOYEES FOR CONTRACTED SERVICES

- A. Payments for services performed by individuals not employed by the District may not be made directly from the Activity Fund checking account or a petty cash fund.
- B. For employment of non-district personnel as a consultant/instructor the Contract for Consultant Services – should be completed prior to the services being rendered. The social security number and mailing address of the individual rendering services must be obtained in order to issue an IRS Form 1099-Misc. Club sponsors must not pay a non-employee using either their personal check or cash, then seek reimbursement from the activity fund.

I agreed to do extra pay work:

How and when can I expect to be paid?

Extra pay work (Examples: tutoring, baseball camps, Saturday school) performed by employees of the district cannot be paid by accounting on a direct pay. Once the extra duty pay request sheet is turned into the principal or director for approval, it should then be sent to payroll. All work performed by an employee will be paid through payroll and reflected on a paycheck.

STUDENT TRAVEL PAYMENTS AND REIMBURSEMENTS

(NON-ATHLETIC ACTIVITIES) &

FREQUENTLY ASKED QUESTIONS

(Revised 8/15/08)

Note: all out of state travel must have prior approval of the Deputy Superintendent.

I am traveling with students for some non-athletic school activity:

Can I get a cash advance or Travel Card? What do I need to do? What's my deadline to account for the advance? How do I do that?

Option 1: The District rarely issues cash advances, but does issue travel procurement cards (credit cards). The supervisor must complete his/her section of the Travel Card Authorization/Agreement (available on TISD Forms). This must be received in Financial Services at least one week before the card is needed.

The secretary to the Director of Financial Services will contact the employee to arrange a time to come sign the Travel Card Agreement and pick up the Travel card.

Within five (5) business days after your return, you must turn in the Travel Card to the secretary of the Director of Financial Services and report on the expenditures charged to that card. Complete the Staff and Student Travel Voucher attaching the **original** receipts and a Student and/or Sponsor Meals Receipt (if needed). If there were any unapproved purchases charged to the card issued to you, submit a check for those with your voucher. Your supervisor must sign the voucher.

Option 2: A check will be issued to you. If you need a cash advance instead of a travel card, complete the Staff and Student Travel Voucher (available on our website in DISTRICT FORMS) checking the box indicating an advance. Complete all parts of the form except the box labeled "Statement of Expense." This form must be signed by the principal; or department head. Your campus or department secretary will enter a Direct Pay Request for your advance. Once approved, it will be sent to Accounting for payment. Please turn in your request at least 2 weeks before you leave for your trip. Planning ahead will ensure that you will have the funds needed to take your students on that trip.

Within ten (10) days after your return, you must report on the funds that were advanced to you. Complete the Staff and Student Travel Voucher attaching the **original** receipts and a Student and/or Sponsor Meals Receipt (if needed). Be sure to deduct the amount of your advance. You may be due some money if your allowable expenditures exceeded your advance or you may owe some money if you had more than enough. Any excess cash should be turned into Accounting. Be sure to get a receipt for the excess cash and attach it with your other receipts to the travel voucher.

How do I register students for a conference?

Registrations for a conference can be paid for in advance by the accounting department. A Direct Pay or Purchase Order will need to be entered by the campus or department secretary, approved by the principal or director and then forwarded with the appropriate registration forms to the accounting department for payment.

I need hotel reservations. What's the best way to handle this?

Advance payment directly to a hotel is not allowed. You will have to reserve the rooms using a credit card. You can request an advance or a District Travel Card to pay for the hotel. You will need to keep the original detailed receipt from the hotel and turn it in with your voucher when you return. The District Travel Card or advance check will be issued directly to the employee requesting the funds. Remember, one way to save on your cost is by finding a hotel that serves continental breakfasts.

Hotel stays within the State of Texas are exempt from state (not local) occupancy tax upon the presentation of a valid hotel occupancy tax exemption form and an Exemption Letter from the State Comptroller (both available on TISD's Travel Website). See section above on limitations placed on the maximum allowed for hotel reimbursements. There is a list of hotels who have agreed upon a contract rate with the State of Texas and Tyler ISD employees are eligible for those rates when traveling on District business. Look for the link to State Contract Hotels on TISD's Travel Website. For out of state lodging limits, look at the link on TISD's Travel Website.

Here are the hotel charges that you will NOT be reimbursed for: movie rentals, internet charges, phone charges, room service, exercise room, and courtesy bar/snack items. If phone or internet charges are work related, please document that on your voucher, and you may be reimbursed, subject to your supervisor's approval.

You will be reimbursed for parking and the taxes on parking.

I need a rental car to transport the students. What do I need to do?

Rental cars will need to be reserved by a Purchase Order from Advantage Rent a Car (in the State of Texas) and Enterprise Rent a Car (out of state). Both companies are approved vendors and will accept our Purchase Orders. Any other rental car agencies used will need to be paid for by your own funds and reimbursed upon presentation of the receipt with the completed travel voucher.

What will I be reimbursed for mileage? Is there a difference if I rent a car versus driving my own vehicle?

Mileage incurred while using a private vehicle for business purposes will be reimbursed at the state mileage rate available at the Comptroller's Texas Mileage Guide website - <http://www.window.state.tx.us/comptrol/texastra.html>. You may not claim more miles than the listing on the State Comptroller's Texas Mileage Guide. The mileage is to be reimbursed only to the employee that owns the car. Mileage will not be paid when a rental car is used. Upon presentation of a detailed receipt, an employee will be reimbursed for the gas that is put into the rental car.

How do we handle student/sponsor meals?

For student/sponsor meals, you have three choices, the first two are much easier than the third.

Option 1: You can request advance funds for your student/sponsor meals and have the students sign the Student Meals Receipt (available on our website in DISTRICT FORMS) for a predetermined amount. In this case, the students/sponsors DO NOT have to turn in receipts; they simply have to sign their names indicating they received a certain amount for this purpose.

Option 2: The second choice is to use a travel card for all student meals. You do have to turn in receipts, but for smaller groups, this can work well. In addition, the card identifies you as a sales tax exempt purchaser. Take a sales tax exemption form to the restaurants with you and save your group some money.

Option 3: The third choice is to require that the students/sponsors turn in receipts and/or money back to you after you've given them an advance. This is much more difficult and time-consuming, although you can possibly save money.

**DO NOT CHANGE A RECEIPT AMOUNT ONCE IT HAS BEEN RECORDED AND SIGNED FOR.
PLEASE USE INK FOR THESE RECEIPTS.**

The amount given to the students for meals must not exceed TISD's per diem rate for employee meals UNLESS a student activity fund (Fund 865) is paying for the meals. A student organization can decide to spend more for meals, but this should be documented in the organization's minutes and on a Student Activity Request form. The amount for student/sponsor meals **can also be less** than the TISD per diem rate for employees:

Breakfast	\$ 7.00	left before 6 a.m.
Lunch	\$12.00	left before 12 noon
Dinner	\$17.00	returned after 6 pm

Whatever the amount is, use the Student Meals Receipt form and the Sponsor Meals Receipt form (available on our website in DISTRICT FORMS), if needed.

TISD employee sponsors can receive funds for meals on non-overnight travel when they are required to be on duty as chaperones for students. This is the ONLY time, other than a documented business meal, that a TISD employee can receive funds for a non-overnight meal.

According to TEA, an employee may not be reimbursed for meal expenses if the employee is outside the employee's designated headquarters for fewer than six consecutive hours on the day the expenses are incurred. Be sure to record your time and date of departure and return accurately.

Is there a deadline for turning my travel reimbursement in?

If funds were **advanced** to you, you must turn in your travel voucher and receipts **within 10 days of your return.** **Travel cards** must be returned with a voucher and receipts **within 5 business days of return.** Travel reimbursements for all employees must be requested **within 30 days** after the travel occurs in order to comply with IRS regulations. If the travel takes place in August, it must be submitted immediately upon your return.

Athletic Department Policies & Forms

Guidelines for Advances and Team Travel

- 1 Advance requests should be made as early as possible. It generally takes a week to ten (10) days to process an advance.
- 2 Each advance request form must be completed in entirety, including the number of students going on the trip.
 3. If you leave before 6:00 am, you may feed them breakfast. If you return after 6:00 pm, you may feed them dinner.
- 3 Each meal may cost up to \$6.00. Please calculate the amount of money needed per student for meals, then multiply this by the number of travelers.

Example: Leave at 5:30 am on 9/20/01
Return at 7:00 pm on 9/20/01
13 students
2 coaches
1 bus driver

Each = 1 breakfast + 1 lunch + 1 supper = \$18.00 \$18.00 X 16 =
\$288.00 Advance should be for \$300.00

Coaches are encouraged to be creative when feeding student athletes. A traveling breakfast of fruits and muffins from the grocery can cut expenses.

- 1 When spending the night, make your hotel reservations as far in advance as possible. Remember your hotel tax form. Look for continental breakfasts to help with your food expenses.
- 2 When advance money is issued for student travel, any excess funds must be turned in with appropriate tax exempted meal receipts within ten (10) days following your return from the trip. This will be strictly enforced.
- 3 Any handwriting must be legible and include your social security number and mailing address. If your address has changed, please notify the athletic office.

Guidelines for Employee Travel Reimbursement

1. Mileage will be reimbursed at the state reimbursement rate, available on the Comptroller's Texas Mileage Guide website
<http://www.window.state.tx.us/comptrol/texastra.html>
2. Effective December 1, 2007, meal reimbursement for employees will be increased to:
 - Breakfast = \$7.00
 - Lunch = \$12.00
 - Dinner = \$17.00
- 1 In order to comply with IRS regulations, travel reimbursements must be requested within 30 days (10 days if funds were advanced) after travel occurs. If the request is submitted after 30 days your reimbursement will come to you through your payroll check and will be part of your taxable income reported on your W-2 at the end of the year. This applies to both out-of-district travel and in-district travel.
- 2 Meals for employee travel will only be reimbursed when over-night stay is involved. The one exception is a working business meal. If you do have a working business meal, you will be required to document that and you'll be reimbursed for actual expenses (this requires a detailed meal receipt, a credit card charge slip alone is not acceptable).
- 3 New forms are available on the TISD web site for your use. We require that the reimbursement requests be completed in entirety on these forms. All the questions asked on the form are important.
- 4 Any handwriting must be legible and include your social security number and current mailing address. If your address has changed, please notify the athletic office.

**REQUEST FOR ADVANCEMENT OF FUNDS (Entry Fees – Registration
- Student Meals)**

School: Sport:

Coach: Grade/Team:

Event:

Reason for Advanced Payment:

Deadline for Payment:

Date of Event:

Number of Participating Students:

Amount Needed: \$

****Registration and/or Invitation must be attached to this form.**

Make check payable to:

Name of Recipient:

School/Other:

Address:

City, State, Zip:

Mailing to be handled by:

Athletic Department: Coach:

Accounting to mail:

Approved: _____ Athletic Director _____ Date: _____