

**Gloucester County  
Administrative Policy**  
Gloucester, Virginia

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**Section:** 115

**Supersedes:** Admin. Policy #115 dated 10/1/17

**Title:** Travel and Business Meeting Policy

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**Effective Date:** November 1, 2022

**Authorized By:** County Administrator

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## **Travel and Business Meeting Policy**

### **115.1 Purpose**

The purpose of this Travel Policy is to provide guidance to County employees who are authorized to travel for County-related business with the expectation of being timely reimbursed by Gloucester County. This policy is applicable to all employees and may apply to volunteers and citizens who have been asked to travel for County-related business with the approval of the County Administrator or designee. Travel by the Board of Supervisors may be administered through a separate established policy.

The travel reimbursement request form (Form AP115.12) is considered part of this policy.

Any exception to this policy requires the County Administrator's approval PRIOR to any related travel expenditure obligation.

This Travel and Business Meeting Policy is not a training policy. The training policy is in Chapter 7 of the Personnel Policies and Procedures Manual which can be found on the Human Resources webpage at the following link: <https://gloucesterva.info/316/Human-Resources>.

### **115.2 County's Responsibility**

Gloucester County will pay all legitimate and necessary expenses incurred while traveling on approved County business that comply with IRS rules and this policy.

### **115.3 Employee Responsibilities**

1. The County Administrator, or designee, is responsible for authorizing travel for Department/Agency Heads and key management personnel.
2. Department Heads and constitutional officers are responsible for approving travel for members of their respective departments. Each Department Head is also responsible for ensuring that their travel budget line has unencumbered moneys sufficient in amount to pay the travel expenses prior to authorizing the travel and that the moneys are not spent prior to the travel expenses being paid. This applies even when reimbursement is expected from another organization.
3. The Chief Financial Officer or designee, in collaboration with the Human Resources Director, is responsible for establishing internal procedures to assure proper accounting and control of travel expenses and reimbursement payments. The Fiscal Services staff is responsible for validating all travel vouchers to include appropriate receipts and causes funds to be issued as a reimbursement.
4. Employee traveler(s) are responsible for always appropriately representing the County, reviewing, understanding, and following the procedures contained in this policy, obtaining itemized receipts, completing the required travel form(s), and submitting them to the Finance Department within ten (10) business days after the return of the traveler. By signing the travel form, the traveler

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is certifying the accuracy of all information and the legitimacy of the travel and expenses incurred on the trip. Under no circumstances are travelers to approve their own travel vouchers.

5. Where travel is funded in whole or in part by a state/federal grant or scholarship, travelers are responsible for any travel requirements of that grant or scholarship.

6. In the event of travel cancellation, the employee traveler is responsible for ensuring that all reservations are cancelled and all funds that have been expensed relating to the travel are refunded to the County. If a refund cannot be obtained or only a partial refund is available, the traveler is required to send a written memorandum or email that summarizes the situation to the traveler's Department Head.

#### **115.4 Employee Travel and the IRS**

1. The Internal Revenue Service (IRS) has rules governing the income tax treatment of employee travel benefits. Gloucester County will comply with those rules.

2. IRS Away from Home Rules - For a reimbursement of an expense, including meals and lodging, for business travel to be excludable from income, a taxpayer must temporarily travel away from home in the pursuit of business. The statutory phrase "away from home" has been interpreted by the U.S. Supreme Court to require a taxpayer to travel overnight or to stop for substantial "sleep or rest" before returning home.

Tax Home - The tax home is the employee's regular place of business or official duty station, regardless of where the employee maintains a family home. The employee may receive nontaxable travel reimbursements while temporarily away from their tax home for business. The tax home includes the entire metropolitan area; therefore, the employee is not away from home unless they leave the metropolitan area, which for Gloucester County is the Virginia Beach-Norfolk-Newport News, VA-NC Metropolitan Statistical Area (MSA).

This MSA includes the following counties: Camden County, NC; Currituck County, NC; Gates County, NC; Gloucester County, VA; Isle of Wight County, VA; James City County, VA; Mathews County, VA; Southampton County, VA; York County, VA; Chesapeake, VA; Franklin, VA; Hampton, VA; Newport News, VA; Norfolk, VA; Poquoson, VA; Portsmouth, VA; Suffolk, VA; Virginia Beach, VA; and Williamsburg, VA.

3. IRS Accountability Rules – The IRS also requires the County to have an accountable plan that it follows to administer travel reimbursements; otherwise, reimbursements will be taxable to the employee. An accountable plan must require that expenses have a business connection, adequate documentation of expenses and a timely return of excess reimbursements. Except for a daily allowance (per diem) to pay for meals and incidental expenses while traveling on business, documentation must be in the form of itemized receipts. An accountable plan may include per diem rates for certain expenses.

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4. The County will treat travel reimbursements as nontaxable to the employee when all responsible parties strictly follow this policy and all related procedures provided by the Finance Department. The County Administrator may grant exceptions to this policy on a case-by-case basis. Such exceptions may cause the related travel costs to be taxable and paid through payroll as a taxable benefit.

### **115.5 Grants and Other Agency Contracts**

Grants or other agency contracts may mandate specific terms and conditions for travel reimbursement that are outside of this policy. Compliance with each grant or other agency contract is required. If the grant or other agency contract does not contain specific terms and conditions relating to travel, the terms of this policy will govern the travel.

### **115.6 Allowable Expenses**

The most economical method for transportation should be used. If the traveler is utilizing a method of travel that is not indicative of the most economical method, the Department Head must review and approve in writing (or email) the additional cost before the expense is incurred. Department Heads need to keep in mind that travel costs need to pass the reasonableness test.

A complete record of reimbursable expenses is required, including original itemized receipts for all authorized expenditures. The one exception is per diem paid for meals and incidental expenses, for which no receipts are required.

#### 1. Transportation -

**Vehicles** – A County vehicle must be used for travel unless one is not available. An employee can choose to use a personal vehicle for travel; however, a County Pcard cannot be used to purchase fuel for the personal vehicle, nor will out-of-pocket vehicle/fuel expenses be reimbursed.

If a County vehicle is not available, the employee will be reimbursed at the standard per mile rate for the use of their personal vehicle with documentation of unavailability. The IRS periodically updates the rate. The Finance Department should be contacted if a traveler is unsure of the current mileage rate allowance. The employee must submit a mileage document, including mileage calculation from a source such as Google Maps, with their reimbursement request voucher. The employee will calculate their mileage from either the actual point of departure or their official workstation, whichever is shorter, to their destination or airport.

**Car Rental/Taxi/Shuttle** - Vehicles “for hire” are allowable providing they are the most economical and practical method for conveyance, such as to and from airports and hotels. To protect the interests of the County, the vehicle insurance offered by the rental car company must be accepted.

**Airfare** - Rates must not exceed those for economy/coach class seats, unless justified by an ADA accommodation. Charges for changes to tickets/reservations to accommodate personal comfort, convenience, and taste are not permitted. Any change fee must be explained in writing or email by the traveler and approved, in writing or email, by the Department Head.

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2. Registrations - Payment for attendance at conferences, conventions, technical training events, business seminars, professional continuing educational events, and other similar meetings is allowable.

3. Lodging – Expenses for overnight accommodations within the Virginia Beach-Norfolk-Newport News, VA-NC MSA are considered taxable fringe benefits.

Overnight stays for a conference should be at the conference hotel. If accommodations are not available, alternate lodging should be found with comparable or lesser rates.

All hotel accommodations for routine business travel should be at reasonable rates and reviewed for practicality by the departmental approver. Single occupancy of hotel rooms is permitted. Acceptable charges include the nightly rate, hotel taxes, fees, and surcharges. Internet access charges by hotels are permitted for business usage. Alternate lodging, such as the rental of privately-owned apartments, condominiums, or houses, is not permitted.

Reimbursement for lodging requires the submission of the itemized hotel bill obtained at checkout.

4. Per Diem for Meals, Tips, and Incidentals - Gloucester County uses per diem for employee travel related meals and incidental travel expenses. No receipts are required. (Reimbursement from actual receipts is only authorized for non-travel related meeting expenses.)

The allowance for Meals and Incidental Expenses (M&IE) is determined by the per diem rates set forth by the United States General Services Administration (GSA) and based on the primary travel destination. It is broken down into allowances for breakfast, lunch, dinner, and incidentals (i.e., tips, bellhop, house cleaning service). The traveler may spend the meal allowance in any combination so long as the total trip allowance for meals is not exceeded. The allowance for incidental expenses is allowed for each day of travel. Tips are included in the per diem amounts and not reimbursed separately.

The following chart shows per diem amount as of the date of this policy. Travelers should access per diem rates for the date of their actual travel at the following link: <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

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Primary Destination	County	M&IE Total	Continental Breakfast/ Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
Blacksburg	Montgomery	\$59	\$13	\$15	\$26	\$5	\$44.25
Charlottesville	City of Charlottesville / Albemarle	\$69	\$16	\$17	\$31	\$5	\$51.75
District of Columbia	Washington DC (also the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland)	\$79	\$18	\$20	\$36	\$5	\$59.25
Loudoun	Loudoun	\$69	\$16	\$17	\$31	\$5	\$51.75
Lynchburg	Campbell / Lynchburg City	\$64	\$14	\$16	\$29	\$5	\$48.00
Richmond	City of Richmond	\$64	\$14	\$16	\$29	\$5	\$48.00
Roanoke	City limits of Roanoke	\$59	\$13	\$15	\$26	\$5	\$44.25
Standard Rate	Applies for all locations without specified rates	\$59	\$13	\$15	\$26	\$5	\$44.25
Virginia Beach	City of Virginia Beach	\$64	\$14	\$16	\$29	\$5	\$48.00
Wallops Island	Accomack	\$64	\$14	\$16	\$29	\$5	\$48.00
Williamsburg / York	James City / York Counties / City of Williamsburg	\$64	\$14	\$16	\$29	\$5	\$48.00

As shown in the calculations shown in the last column above, GSA uses a 75% proration method for the days of travel departure and travel return for federal employees. Gloucester County does NOT use this method. Rather, to receive per diem for:

Breakfast - the traveler must be in an active travel status at 8:00 a.m.

Lunch - the traveler must be in an active travel status at 12:00 noon.

Dinner - the traveler must be in an active travel status at 5:00 p.m.

If a traveler uses a County PCard to charge meal(s), the cost of the meal(s) will reduce the amount of per diem allowance due to the traveler, and all PCard rules will apply to the amount charged to the card.

When meals are provided in conjunction with travel events, the applicable M&IE rate shall be reduced by the amount shown for the applicable meal(s) in the M&IE rate table as provided by the GSA. For example, if the M&IE rate table allows a \$59 total reimbursement (\$13/breakfast, \$15/lunch, \$26/dinner, and \$5/incidentals), and lunch was provided at no cost, the total allowable reimbursement for that day would be \$44 (\$59 - \$15 lunch).

5. Non-Travel Related Meal Expenses - Generally, meal expenses must involve an overnight stay to qualify for reimbursement. However, employees are eligible for meal reimbursement if they participate in a business meal. Such meals occur while the employee is on official business and must include department agency head, County Administrator, or Chairman of the Board of Supervisors approval, involve substantive and bona fide business discussions, and include the original itemized receipt. A list of all persons involved in the meal and the reason for the meal must be included on the reimbursement request. Reimbursement is limited to the GSA meal amounts per person amounts noted in 115.6, item 4 above.

6. Other Miscellaneous Expenses - Miscellaneous expenses are not considered part of a per

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diem reimbursement, therefore, receipts are required for reimbursement. These include costs for checked bag fee (one per traveler), bridge tolls, parking fees, and other similar business-related expenses.

7. Air Miles, Frequent Flyer Miles, Bonus Points, Upgrades, Access to Carrier/Club Facilities - Earning specific travel incentives must never be the motivating factor behind the choice of a travel provider. However, an employee on approved travel who is awarded these types of airline incentives may use them personally.

8. Service Animals – The County will comply with the ADA regulations regarding service animals.

### **115.7 Disallowed Expenses**

The following non-exhaustive list provides examples of items that will not be reimbursed:

1. Alcoholic beverages;
2. Lost or stolen articles;
3. Personal vehicle damage, repairs, or towing;
4. All expenses related to personal negligence of the traveler, such as fines, towing charges, traffic, or parking tickets;
5. Damage to clothing or other personal items;
6. Personal entertainment;
7. Expenses for children, spouses, and companions; and
8. Meals and incidental expenses greater than the per diem amounts.

### **115.8 Reimbursement Procedure and Advances**

1. Travel Reimbursement to Employee - The reimbursement system functions as follows:

- The employee completes the travel as authorized by the County Administrator, Deputy County Administrators, Constitutional Officer, or Department Head.
- The employee submits a payment voucher itemizing all expenses and attaches the appropriate receipts. The voucher is submitted as soon as practical, but no later than 10 days after completion of travel when the travel costs exceed \$100.
- If desired, minor travel expenses, such as for lunches and parking at “day” conferences, may be held and submitted together when the total reaches \$100.
- Fiscal Management staff validates the expenditures, and a check is issued to the employee in the amount of the validated expenses within two weeks of submission of the voucher. If sufficient documentation is not provided with the voucher, the check will be delayed until the traveler provides the needed documentation.

2. Travel Advances - There will be no travel advances unless the County Administrator approves them in advance. This will be done only under extreme circumstances.

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### **115.9 Non-Employee Travel**

Specific protocols must be followed when allowing for non-employees to travel at County expense with County personnel. These individuals are most often a volunteer or citizen that has been chosen to represent the County. The per diem or other advance monies must be requested and administered by one designated County employee who is accompanying the non-employee(s) on the trip. The County employee is responsible for overseeing the expenditures, maintaining any/all receipts, and completing the Statement of Travel Form upon return.

### **115.10 Violations of the Policy**

Violations of this policy may result in the employee being barred from County travel and/or result in disciplinary action.

### **115.11 Availability and Distribution of Travel Policy**

A copy of the Travel and Business Meeting Policy will be posted on the County's intranet website. A copy shall also be available for review in the County Administration Department and the Finance Department during normal business hours. Department/Agency Heads are responsible for distributing this policy to their employees. Distribution may be in either paper or electronic form.