

**PENNSYLVANIA DISTANCE LEARNING CHARTER SCHOOL**

**Book:** Policy Manual  
**Section:** Administration  
**Title:** Business Travel and Reimbursement Policy  
**Adopted:** March 6, 2019  
**Revised:**

**PURPOSE:** The purpose of this Policy is to establish guidelines for conducting business travel and submission of business travel expenses to include reimbursement for Federal Programs travel.

**SCOPE:** Staff members of PDLCS.

**POLICY AUTHORITY:** Policy draft is reviewed by the CEO of PDLCS; then (1) sent to the Board of Trustees, and (2) presented at the next formal, public Board Meeting for review, public comments and approval.

**DETAILED POLICY STATEMENT:** PDLCS seeks to simplify the travel process by providing guidelines to follow in order to protect the interests of both the employee and the School. The following information serves to clarify the means by which travel should be arranged and parameters that employees must adhere. It is School policy to reimburse employees for ordinary, necessary and reasonable travel expenses when directly connected with or pertaining to the transaction of school business. All travel must be conducted within these guidelines to qualify for reimbursement. Employees are asked to exercise prudent business judgement regarding expenses covered by these guidelines. When submitting expense report reimbursement claims, employees are expected to neither gain nor lose financially with regard to the below identified reimbursement expenses.

**RESPONSIBILITIES AND ENFORCEMENT:** The School realizes business travel can, at times, be costly. With this understanding, an organized and clear process for submitted expenses is crucial to ensure all expenses are reimbursed in a timely manner. School employees who incur travel and entertainment expenses are required to comply with these guidelines. Employees submitting expenses that are not in compliance with the guidelines risk a delayed, partial or forfeited reimbursement.

Cases of significant abuse will be investigated and may result in disciplinary action up to and including employee termination.

All travel must be approved by School Administration prior to booking a trip. The travel request should be submitted on a **Pre-Travel Authorization Form**.

School Administration is responsible for assuring that all policies detailed herein have been adhered to prior to approving employee travel reimbursement expense reports. Any deviations must be explained in the employee's expense reimbursement request form for approval of the reviewer. School Administration is responsible for ensuring that any expenses reimbursed or paid for by the School are in compliance with these guidelines.

Reimbursements for expenses that are not in compliance with the guidelines require the written approval of a School Administrator.

#### **Pre-Travel Authorization:**

**Obtaining Travel Authorization:** School employees may be required to travel for school business throughout the year. At least **two (2) weeks** prior to travel, the employee must submit a Pre-Travel Authorization Form. All travel must be approved by the School Administration prior to booking a trip.

#### **Car Rentals:**

PD LCS has a corporate account for car rentals. Staff members must complete the Car Rental Request Form **at least two (2) weeks prior to travel**.

**Size Limit:** All rentals should be for intermediate size cars or smaller, unless three (3) or more people are traveling together, or if an upgrade is provided by the rental company at no cost.

**Car Rental Insurance:** For rentals within North America, optional theft and collision insurance premiums are not required for employees that are licensed drivers. Optional theft and collision insurance premium charges are not reimbursable. When renting a vehicle outside North America, purchasing optional insurance may be mandatory in certain countries. If this purchase is mandatory, then premiums are reimbursable to employees.

**Refueling:** Employees are expected to refuel cars prior to returning them to the rental company. This practice can save as much as 50% of the gasoline cost.

**Payment and Documentation:** The receipt of charges (not the email confirmation of the reservation), any refueling receipts, the Expense Reimbursement Form and an approved Pre-Travel Authorization Form are required documentation for reimbursement of car rental charges.

#### **Other Transportation:**

**Personal Car:** Employees may utilize personal cars for business travel if they so choose. Reimbursement for personal car use will be as follows:

- **Round Trip under 120 Miles:** Expenses associated with the use of personal cars for business travel of 120 miles or less will be reimbursed at the standard rate set by the US General Services Administration under *Privately Owned Vehicle Mileage Reimbursement Rates*. This mileage allowance covers all auto costs (e.g., gasoline, repairs, insurance, etc.) other than parking and tolls. The starting location for all mileage reimbursement is the School address (2100 Corporate Drive, Wexford, PA 15090.)

- **Round Trip over 120 Miles:** Employees are encouraged to rent a car, if the round trip is expected to be 120 miles or greater. If an employee elects to use his or her personal car, the reimbursement will be actual gas (receipt required) plus \$45 per day for use of the vehicle.
- **Ride Sharing:** If two or more individuals are traveling to the same location, it is required that the employees share a ride whenever possible.
- **Rail:** All rail transportation must be in economy class in North America.
- **Taxi and other Local Transportation:** The cost of taxis to and from places of business, hotels, airports or railroad stations in connection with business activities is reimbursable. The use of taxis is authorized only when more economical services (hotel vans, shuttles, etc.) are not available. Employees are encouraged to utilize public transportation whenever feasible. Receipts are required for all transportation expenses.

**Air Travel:**

**Note: Air Travel is not an option for Testing travel due to test security reasons.**

**Reservation Procedures:** Upon receiving approval from School Administration for a business trip, flights may be booked through a reputable online travel source such as Orbitz, Expedia or Travelocity. Each employee is responsible for coordinating his or her own travel arrangements, obtaining confirmation numbers and ensuring proper payment is made. Reservations made before obtaining trip approval may not be reimbursable.

**Class of Service:** All employees should travel in economy class unless a free upgrade is received.

**Lowest Available Airfare:** All airline tickets must be booked at the lowest available airfare as determined by an approved online travel site. The following criteria will be utilized to determine lowest available airfare:

- The flight's departure or arrival time is within two hours before or after the requested departure or arrival time;
- One stop or connecting flights should be considered if savings of \$100 or more can be achieved;
- Employees may not specify a preferred carrier;
- Air travel is not an option for standardized testing.

**Electronic Tickets (e-tickets):** To capitalize on the cost benefits and convenience, use of electronic ticketing will be the primary method of ticketing, except multi-let international itineraries and airlines not yet allowing electronic tickets.

**Frequent Flyer Programs:** Employees may utilize personal frequent flyer program benefits and receive points and rewards appropriately. However, participation in these programs may not result in any incremental cost to the School beyond the "lowest available airfare," as identified above. Employees are responsible for any tax implications that may arise as a result of using school-paid rewards for personal use.

**Charter or Private Aircraft:** Use of charter or private aircraft will not be reimbursed.

**Payment and Documentation:** Travelers must use personal credit cards to make flight arrangements unless a corporate card has been made available for use.

#### **Lodging Arrangements:**

**Hotel Selection – Room Type:** A single room with a private bath in a moderately priced business class hotel or motel is the School’s standard. Reimbursement for suites or luxury accommodations requires written permission from a School Administrator PRIOR to incurring the expense. Refer to the Domestic Per Diem Rates located on the US GSA website (<http://www.gsa.gov>) to gauge moderately priced lodging. Employees should compare prices before booking rooms through a reputable travel online site such as Orbitz, Expedia, Travelocity, etc.

A Per Diem Rate for the state of Pennsylvania may be found on <http://www.gsa.gov>. Partial rates for lodging change each October.

**Cancellation:** Employees must cancel room reservations by the required deadline, if the rooms are no longer needed, to avoid a “no-show” charge. Employees should request and retain a “cancellation number” as documentation of the transaction. “No-show” charges are not reimbursable.

**Payment and Documentation:** Lodging charges are to be billed to the employee and reported on his or her expense report for reimbursement. The original receipt of charges, the Expense Reimbursement Form and an approved Pre-Travel Authorization Form are required documentation for reimbursement of lodging charges.

#### **Meals and Entertainment:**

**Personal Meals:** When on an approved business trip, employees may expense the cost of personal meals. Personal meals will be reimbursed for the actual expense incurred up to the daily limits according to IRS regulations for each city/state. Original itemized receipts (plus any credit card receipts) must be submitted for reimbursement. A complete list of rates may be obtained at [www.gsa.gov](http://www.gsa.gov) under Per Diem.

Amounts incurred in excess of the daily rate will be the obligation of the employee. On school related travel days, only those meals required after travel begins or before travel ends will be included in calculating reimbursement. Travel beginning before 8:00 a.m. will include breakfast, lunch and dinner; travel beginning between 8:00 a.m. to 12:00 noon will include lunch and dinner; travel beginning after 12:00 noon will include dinner. Travel ending before 12:00 noon will include only breakfast; travel ending before 5:00 p.m. will include only breakfast and lunch; and travel ending after 5:00 p.m. will include breakfast, lunch and dinner. All expenses for meals must have itemized receipts (plus any credit card receipts).

School events such as those held in fair ground settings with street type vendors will be permitted to use the Federal per diem rate for the city/county where the event is being held of 20% for breakfast, 30% for lunch and 50% for dinner of the daily per diem rate. The event per diem allows for \$9.20 for breakfast, \$13.80 for lunch and \$23.00 for dinner under the CONUS rate and provides consistency for all such events held at a fair ground or where street type vendors are the only option. It also allows for a combination of receipts and per diem for partial day events to be submitted for reimbursement.

The school event per diem is only permitted for **pre-approved school event travel**. All other travel related meals must have itemized receipts. Receipts deemed excessive by School Administration will be addressed on an individual basis.

**Business Meals:** Business meals are approved meals taken with clients, prospects or associates during which a business discussion takes place. Business meals will not be restricted under the same daily limits as personal meals. However, business meal expenses must be supported by an original itemized receipt and an expense report as described below.

**Entertainment Expenses:** These include events such as nightclubs, theater and sporting events when a business discussion takes place immediately before, during or immediately after the event. A School Administrator must give PRIOR written approval of entertainment expenses.

**Payment and Documentation:** For business meals and entertainment expenses, employees must submit the original itemized receipt of charges (along with any credit card receipts), the Expense Reimbursement Form and an approved Pre-Travel Authorization Form. Tear tab receipts, where the employee fills in the amount of the expense, will NOT be accepted as documentation for business meal and entertainment expenses.

**Tax Requirements:** The following specific information must be included on an employee expense report as support for all business meal and entertainment expenses in order to be compliant with current tax regulations.

- Name, title and company of all attendees
- Name and location of the establishment where the event took place
- Amount and date of expense
- Specific business topic discussed
- In the case of entertainment expenses, the specific time the business discussion took place (i.e., before during or after the event)

**Spouse/Personal Travel Combined with Business:** Travel expenses for spouse or other family member who is not an employee of PDLCS are not reimbursable as a business expense. Administrative approval is needed for any spouse/personal travel combined with approved business travel. Spouse/personal travel may not interfere with professional responsibilities of the business trip.

**Out of State Travel:** Travelling out of state for professional development or training is discouraged if there are comparable state level conferences or local trainings available. Only essential out of state travel will be approved by Administration. Essential travel includes conferences only held at the national (not state) level; necessary or required training that is only offered at an out of state location rather than online or in-state.

**Other Reimbursable Expenses:** The following incidental expenses, when directly related to business travel, are reimbursable:

- Tips: 15% at restaurants, \$1 per bag, \$2 per night for hotel maid service
- Laundry/Valet: for trips in excess of four (4) days
- Parking

- Currency Conversion
- Tolls
- Hotel Internet Access, if required
- No Receipt events (usually food expenses) may be reimbursable as long as the amount does not exceed the daily Per Diem. Include the possibility of this situation in the Request for Time Off – Business Trip.

**Receipts are required for all miscellaneous reimbursable expenses.**

**Non-Reimbursable Expenses:** The following expenses are NOT reimbursable:

- Expenses without proper documentation including the approved Request for Time Off – Business Trip
- Babysitter fees
- Charitable contributions
- Personal gifts
- Personal articles (i.e., toiletries, magazines, etc.)
- Gasoline, except for instances noted within this policy
- Normal commuting expenses
- Computer supplies
- Airline club dues
- Barber/Hairstylist
- Traffic and parking fines
- In-flight movies/refreshment
- Hotel movies, games and other discretionary charges
- Laundry and Dry Cleaning
- Luggage, Briefcases
- Air or rental car phone usage
- Additional travel insurance coverage

**Reimbursement for Business Related Expenses:**

The School has attempted to provide the employee maximum flexibility while keeping in compliance with IRS regulations and good business practice. As with any policy, if there are any questions or concerns, please contact a School Administrator.

Business expenses should be submitted no later than sixty (60) days after the expense has been incurred but no later than June 30<sup>th</sup> of each school year.

**Reimbursement for Federal Programs Travel:**

Travel costs are the expenses for transportation, lodging, subsistence and related items incurred by employees who travel on official school business of a grant recipient. Such costs may be charged on an actual cost basis, per diem or mileage bases in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the School’s non-federally funded activities and in accordance with the School’s written travel reimbursement policies. 2 C.F.R §200.474(a)

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the School in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies (1) participation of the individual is necessary to the federal award; and (2) the costs are reasonable and consistent with the School's established policy. 2 C.F.R §200.474(b)

**School Administration Travel and Business Expenses:** School administration is responsible for the approval of all staff travel expense reports. The Board of Trustees may delegate approval of Administration expense reports to the CEO.