

**REIMBURSEMENT OF TRANSPORTATION, LODGING, MEALS, AND TRAVEL
EXPENSES INCURRED BY KITSAP COUNTY OFFICERS, EMPLOYEES AND
VOLUNTEERS POLICY**

Section 1. The following resolutions are repealed in their entirety: Resolution No. 53-1998, adopted on March 23, 1998; Resolution No. 163-1998, adopted on September 21, 1998; and Resolution No. 146-2001, adopted on August 13, 2001.

Section 2. The following policy is hereby adopted for the reimbursement of ordinary and reasonable expenses incurred by county officers, employees, and volunteers for transportation, lodging, meals and travel:

- 1.1 **Reimbursement of Meals.** Reimbursement will be made for meals consumed by individual officers, employees, and volunteers while conducting business on behalf of Kitsap County if the claim for reimbursement meets the following criteria:
 - 1.1.1 The meal must be consumed while the officer, employee, or volunteer is conducting official County business as required by the employee's or volunteer's job duties and approved by the employee's or volunteer's supervisor.
 - 1.1.2 The officer, employee, or volunteer must have consumed the meal outside of their normal work area. For example, an employee who works in Port Orchard will not be reimbursed for meals consumed within or in close proximity to Port Orchard; however, if this employee consumes a meal in Bremerton, the expense will be reimbursed.
 - 1.1.3 Reimbursement may be made for actual expenses incurred, or on the allowable per diem rate established by the Internal Revenue Service.
 - 1.1.3.1 Reimbursement for meals will be reimbursed for actual expenses incurred only when accompanied by an itemized receipt. Tips shall not exceed twenty percent (20%).
 - 1.1.3.2 Reimbursement for meals involving overnight stay may be reimbursed without receipt based on the allowable per diem rate established by the Internal Revenue Service. The rate will be adjusted accordingly as the rate established by the Internal Revenue Service changes. The current rates are obtainable from the Internal Revenue Service websites or the Financial Services

Division of the Auditor's Office.

- 1.1.3.3 The officer, employee, or volunteer must make an election for either reimbursement at the per diem rate or reimbursement of the actual cost with receipt, but not both, on a single trip.
- 1.2 The elected official or department head shall determine, on a case-by-case basis, whether a meal consumed while conducting county business is to be reimbursed. The following are recommended guidelines:
 - 1.2.1 Reimbursement for Breakfast. To qualify for reimbursement for breakfast the trip must start one hour before the employee normally leaves home for work. For example, an employee who works from 8:00 a.m. to 4:30 p.m. and usually leaves home around 7:30 to get to work by 8:00 must start the trip by 6:30 a.m.
 - 1.2.2 Reimbursement for Lunch. To qualify for reimbursement for lunch the trip must start one hour before the employee's regular lunchtime. For example, an employee who usually takes lunch at noon must start the trip by 11:00 a.m. to qualify for reimbursement.
 - 1.2.3 Reimbursement for Dinner. To qualify for reimbursement for dinner the trip must start by 4:00 p.m. or conclude with the arrival at home after 8:00 p.m.
- 1.3 The following expenses relating to meals will not be reimbursed:
 - 1.3.1 Hosting.
 - 1.3.2 Alcoholic Beverages.
 - 1.3.3 Tobacco.
 - 1.3.4 Expenses considered unreasonable by the elected official or department head.
 - 1.3.5 Meal served during a normal office or staff meeting.
- 1.4 Notwithstanding Section 1.2 above, the elected official or department head may provide reasonable refreshment during a County-sponsored training session under the following conditions:
 - 1.4.1 The training session is more than four (4) hours long; and
 - 1.4.2 Reimbursement is accompanied by the following documentation:
 - 1.4.2.1 Sign-in/sign out sheet;
 - 1.4.2.2 Date of the training; and
 - 1.4.2.3 Description of the training topic.

- 1.5 Notwithstanding Section 1.2 above, the County Offices and departments may provide meals and refreshment of nominal value for customers and the general public. Notwithstanding Section 1.2 above, and subject to approval of the elected official or department head, if the employee is making an official presentation on behalf of Kitsap County at a breakfast, lunch, or dinner meeting and the employee is not offered a meal paid for by the hosting association in consideration for making the official presentation, the employee may be reimbursed the cost of the meal if the employee is not a member of the hosting association in accordance with section 1.3.
 - 1.6 All claims for reimbursement must certify the date, the amount of the meal, and the location and purpose of the meeting or trip where the meal was consumed.
2. **Reimbursement for Lodging.** Reimbursement will be made for lodging expenses incurred while traveling out of Kitsap County to conduct official County business if the claim for reimbursement meets the following criteria:
 - 2.1 Lodging expenses must be approved in advance by the elected official or department head. Reimbursement for lodging will be based on actual expenses incurred when accompanied by a (hotel folio) receipt.
 - 2.2 Expenses incurred for lodging within commuting distance will not be reimbursed without advance approval of the elected official or department head. "Commuting distance" is defined as 60 miles one-way from the normal work area or the employee's residence, whichever is greater in distance.
 - 2.3 Original documentation containing sufficient detail for audit must accompany the claim for reimbursement. Personal telephone calls and other personal expenses shall not be reimbursed and must be deducted from the total amount claimed.
 - 2.4 Approval for out-of-state travel by employees shall only be authorized by the employee's employing official or designee (county administrator, department director, or chief deputy) and such approval shall be obtained in advance of the travel unless otherwise designated by resolution. A copy of the authorization must be attached to the expense report when requesting reimbursement.
 - 2.5 Lodging expenses at peer-to-peer property rentals such as AirBnb or VRBO will not be paid nor reimbursed by the County. If the employee, due to personal preference, chooses to lodge in a peer-to-peer property rental, the employee must pay the entire lodging expense using their own funds.

3. **Reimbursement for Mileage.** Reimbursement will be made for mileage incurred while conducting official County business in a privately-owned vehicle at the rate established by current Internal Revenue Service regulations if the claim for reimbursement meets the following criteria:
- 3.1 Reimbursement for mileage may not exceed the total round-trip coach airfare cost unless the elected official or department head deems that it is in the best interest of the County for the employee to be paid mileage instead of airfare. The total round-trip coach airfare cost includes air ticket, mileage to the airport, airport parking, car rental, and round-trip taxi or shuttle service from the destination airport to the hotel if applicable.
 - 3.2 If an election is made to drive and the mileage claim exceeds the total round-trip coach airfare costs, mileage reimbursement shall not exceed the total round-trip coach airfare.
 - 3.3 Reimbursement for mileage between an officer's, employee's, or volunteer's residence and regular place of work is prohibited. If, during an employee's or volunteer's commute to or from work, an employee or volunteer is authorized to detour to conduct an errand or business on behalf of the county, the employee or volunteer may be reimbursed mileage for the detour to the extent the mileage incurred exceeds the mileage from the employee's or volunteer's residence and regular place of work. Employees who voluntarily choose to participate in the County's Telecommuting Program are not reimbursed for mileage between their alternative work location and a County worksite/premises unless the telecommuting employee is required by the County to report to County premises during the regular workday.
 - 3.4 Mileage reimbursement will be based on the standard mileage rate established by the Internal Revenue Service.
 - 3.5 Mileage will be reimbursed when accompanied with the following information per IRS guidelines:
 - 3.5.1 Date and time of the travel
 - 3.5.2 Purpose of the travel
 - 3.5.3 Places traveled (i.e. start and end locations)
 - 3.5.4 Total miles or odometer log

4. **Reimbursement for Registration Fees.** Reimbursement for registration fees incurred for attendance at meetings, conferences, or conventions may be made if the elected official or department head determines that the attendance will benefit Kitsap County.
 - 4.1 Reimbursement may include meals consumed while attending the meeting, conference, or convention, and may be reimbursed as part of the registration fee.
 - 4.2 Registration may be paid in advance using the County's established purchase voucher procedures or by using an approved county credit card.
5. **Reimbursement for Car Rental.** Reimbursement for car rental may be made only upon advance authorization by the elected official or department head.
6. **Reimbursement for Ferry, Air, Bridge Toll, Train, Bus, Taxi Fare, and Parking.** Reimbursement may be made for ferry, air, train, bus, taxi, shuttle fare, bridge toll, and parking when appropriate documentation accompanies the claim for reimbursement.
 - 6.1 Airfare tickets obtained through the use of individual frequent flyer miles will not be reimbursed.
 - 6.2 Coach or main airfare tickets purchased by an employee may be reimbursed with a receipt.
 - 6.3 Coach or main airfare tickets may be purchased with a County credit card. The employee is liable for the difference of any class of ticket above coach or main airfare.
 - 6.4 The elected official or the department head must approve all advance ticket purchases.
 - 6.5 Employees will be liable to the County for the amount reimbursed by the county for the ticket if the employee or another County employee is unable to use the ticket, unless the employee is prevented from using the ticket due to circumstances beyond the employee's control.
 - 6.6 Employees who use personally owned ferry commuter coupons for County travel may be reimbursed the current value of the individual coupon used. Employee shall provide documentation of the coupon's value.
7. **Claims on Behalf of Others.** Kitsap County officers and employees may submit reimbursement claims on behalf of others if the claim contains the following information.
 - 7.1 Name(s) of the Kitsap County employee(s) who traveled, partook of meals, or otherwise incurred expenses.

- 7.2 Whether the reimbursement is on behalf of Kitsap County employees and, if not, who the persons were and what connection they had with Kitsap County business. This is not to be construed to permit promotional hosting.
- 7.3 Who provided the lodging, meals, or other services and the dates and times.
- 7.4 A detailed breakdown of amounts claimed.
- 7.5 A statement sufficiently explicit to show what County business was being conducted when the expenses were incurred.
- 8. **Travel Claims of Selected Job Applicants.** Upon certification by the Human Resources Department that the skill set for the position cannot be found within the local labor market, and if the position is critical as certified by the Employing Official, and if the employing office has funds available within its budget, then travel expenses for selected finalists may be reimbursed. Application for reimbursement must be made on forms prescribed by the Kitsap County Auditor and the applicant must certify all claims to be true and correct.
 - 8.1 The reimbursement may be denied if subsequent to the interview, the County makes an employment offer and the offer is declined by the applicant.
- 9. **Lost Receipt.** All reimbursements must be documented with appropriate receipts as prescribed in this resolution but when all efforts to obtain a duplicate receipt have been exhausted, employee may submit a “Statement in Lieu of Receipt Form”.
 - 9.1 A receipt is a third-party document showing purchased item, quantity, price, date and supplier. The following items are not considered receipts:
 - 9.1.1 Un-canceled check;
 - 9.1.2 Statement; or
 - 9.1.3 Credit card receipts.
- 10. **Employee’s Responsibility.**
 - 10.1 Expense reports must be submitted within 30 days of the travel, receipt, or charge.
 - 10.1.1 Reimbursement for expenses may be denied if the expenses are older than 90 days.
 - 10.2 Responsible for repaying to the County any county paid expenses disallowed within 30 days of notice.
- 11. **County Auditor’s Responsibility.** The County Auditor will develop forms and procedures to

implement this policy.

11.1 The County Auditor will update the per diem rates (meal, lodging and mileage) to comply with Internal Revenue Service per diem rates and guidelines.

12. **Severability.** If any provision or its application to any person or circumstance is held invalid or unconstitutional, the remainder of the resolution or its application to other persons or circumstances shall not be affected.