

DUPAGE COUNTY, ILLINOIS
BUSINESS TRAVEL EXPENSE POLICY

Introduction

This policy applies to the payment of business travel expenses by the County of DuPage (hereinafter “County”) for members of the County Board, the County Board Chair, all Countywide Elected Officials, and all County employees, and is adopted in compliance with the Local Government Travel Expense Control Act 50 ILCS 150/1 *et seq.* Certain provisions herein may be superseded by collective bargaining agreements or policies applicable to employees under the jurisdiction of the judicial branch of government.

This policy is to be interpreted to conform with all applicable laws and regulations governing the reimbursement of business travel expenses. IRS Publications in effect at the time of travel shall guide the definition of words used herein as well as the application and interpretation of this policy. Currently, the reference is IRS Publication 463. <https://www.irs.gov/publications/p463>

Either the County Board or appropriate Parent Committee may authorize business travel expenses that do not conform with this policy, on a case-by-case basis, however in such cases a portion of the payment may need to be reported as taxable wages if required by applicable federal law.

1.0 General provisions

- 1.1 Business travel refers to travel away from the normal place of daily employment for purposes that are of direct interest or benefit to the purposes and functions of County government. Examples include attendance at conferences or meetings related to the activities of the County or County agency, professional education and development, training related to current or future job duties, attendance at or appearance before other governmental entities to represent County interests, site visits to assist decision making regarding contemplated County transactions and other purposes deemed essential to the function of County government by the Elected Official or Department Head.
- 1.2 All Elected Officials and employees are encouraged to use available forms of technology to minimize the need for in person travel. For example, video conferencing or web-based training should be considered as appropriate.
- 1.3 All Elected Officials and employees are expected to make travel arrangements in an economical manner keeping in mind that travel expenses are paid from public funds.

- 1.4 Payment of travel expenses requires the submission of fully completed Business Travel Expense Reports. These forms will be created in accordance with this policy and will be available on the Inside DuPage intranet.
 - 1.5 Section 15 of the Local Government Travel Expense Control Act places additional requirements on the payment of travel expenses for County Board members and the County Board Chair. For these individuals, payment will not be made unless those requirements have been satisfied. See 50 ILCS 150/15
 - 1.6 Section 20 of the Local Government Travel Control Expense Act prohibits the payment or reimbursement of entertainment expenses. 50 ILCS 150/20
 - 1.7 For purposes of this policy the term “Parent Committee” means the County Board Committee deemed most relevant in relation to the reason for travel and “Parent Committee Chair” means the Chair of that committee.
- 2.0 Authorization to Incur Travel Expense
- 2.1 This policy distinguishes between overnight travel and non-overnight travel. In general, overnight travel is travel that requires an overnight stay away from home, for example in a hotel. Refer to current IRS Publications for a detailed explanation of differences between overnight travel and non-overnight travel.
 - 2.2 Non-overnight travel expenses do not require advance approval of either the Parent Committee or the Parent Committee Chair, regardless of amount, unless 50 ILCS 150/15 is applicable.
 - 2.3 Except in cases of bona fide emergencies, all overnight travel requires advance approval as follows:
 - 2.3.1 All overnight travel for County Board members and the County Board Chair must be pre-approved by the County Board consistent with 50 ILCS 150/15.
 - 2.3.2 All overnight travel up to and including \$2,500 per person for employees under County Board jurisdiction requires advance approval by the Parent Committee Chair.
 - 2.3.3 All overnight travel expenses greater than \$2,500 per person require advance approval by an affirmative vote of the Parent Committee.

- 2.3.4 Overnight travel that has no financial cost to the County only needs the approval of the Department Head.
- 2.4 In the event the need for travel subject to section 2.4.3 arises when it is not possible to obtain advance Parent Committee approval, then the Parent Committee Chair may give advance approval; however, the Department Head or representative shall appear at the subsequent Parent Committee meeting to explain the circumstances that prevented the matter from being presented to the Parent Committee in sufficient time.
- 2.5 Unless actual travel expenses materially exceed the amounts approved in advance, payment or reimbursement will be made consistent with the policies of the Finance Department and the Auditor's Office. If actual travel expenses materially exceed the amounts approved in advance the claim may be referred to the relevant Parent Committee Chair for subsequent approval, or to the County Board if 50 ILCS 150/15 is applicable.
- 2.6 In the event of a bona fide emergency where no advance approval can be obtained, travel expenses may be paid if the relevant Parent Committee Chair subsequently authorizes the actual amount (if the actual amount is not greater than \$2,500 per person) or if the relevant Parent Committee subsequently authorizes the actual amount (if the actual amount is greater than \$2,500 per person). The itemized travel expenses and an explanation of the emergency shall be included as an Informational Item on the next subsequent meeting of the County Board.
- 2.7 In the event of a bona fide emergency requiring travel by a member of the County Board or the County Board Chair, subsequent approval by the County Board can be made consistent with 50 ILCS 150/15.
- 3.0 Business Travel Expense Reimbursement Forms and Procedures
 - 3.1 Reimbursement will not occur without submission of standard expense reimbursement forms. The use of these forms will allow the County to properly document and account for travel expenditures. Initially, four Business Travel Expense forms will be prepared and made available on the Inside DuPage intranet page. These forms may be changed from time to time.
 - 3.1.1 Employee Overnight Business Travel Request Form (to obtain advance approval)
 - 3.1.2 County Board / Chair Overnight Business Travel Request Form (to obtain advance approval)
 - 3.1.3 Overnight Business Travel, Mileage and Expense Report
 - 3.1.4 Non-Overnight Business Travel, Mileage and Expense Report

- 3.2 All reimbursement requests must be fully completed with all required documentation. The Business Travel Expense Reports forms will include a description of documentation and other conditions required for reimbursement or for direct payment to a vendor.
- 3.3 An approved Overnight Business Travel Request Form must be attached to the Overnight Travel, Mileage and Expense Report when submitted for reimbursement or for direct payment to a vendor.
- 3.4 All requests for employee reimbursement must be provided to the Finance Department or entered in the accounts payable system (currently MHC) ***AND*** approved within the accounts payable system by the Office or Department not more than sixty (60) days after the first day of travel.

4.0 Transportation Reimbursement

- 4.1 Airfare or other common carrier travel to the destination will be reimbursed at actual cost of coach travel or equivalent. Airport ground transfers or shuttles will be reimbursed at actual cost shown on receipts.
- 4.2 Taxis, ride-sharing services (Lyft, Uber, etc. . .) and public transportation (light rail, subway or buses) will be reimbursed at actual cost shown on the receipts.
- 4.3 Mileage and tolls for personal vehicle use will be reimbursed consistent with IRS standard mileage rates in effect at the time of travel.
- 4.4 Gasoline purchased for a County owned vehicle while traveling away from the County facilities will be reimbursed at actual cost incurred. All rules otherwise applicable to the use of County vehicles must be followed, for example, no consumption of alcohol or tobacco use.
- 4.5 County Board members are not eligible for mileage reimbursement for travel within the County and any Elected Official or employee eligible for a car allowance is not eligible for mileage reimbursement.
- 4.6 Vehicle rentals must be included in the Overnight Travel Request and must have advance approval. Vehicle rental contracts must conform with all policies established by the Finance Department or Risk Management regarding insurance coverage. Currently, additional insurance is required for rental vehicles used outside of the State of Illinois.

5.0 Lodging Reimbursement

- 5.1 Lodging reimbursement shall be at an actual cost consistent with facilities available and in proximity to the location of a conference, seminar, or business meeting. Where multiple occupancy involving a spouse and/or other family members has occurred, the County official or employee may only claim the actual and necessary cost of his or her single occupancy at a single rate. If no single rate exists, the lowest double rate shall be reimbursed.
 - 5.2 Lodging provided by a friend, relative, or non-invoicing organization is not reimbursable and Airbnb-type accommodations are not reimbursable.
 - 5.3 The number of nights for which an employee may obtain reimbursement will be limited to the number necessary to conduct County business. Arrival one night before a conference or meeting is reimbursable. Employees are encouraged to return home on the final day of the conference whenever possible. For conferences that end before 5:00 p.m. the Travel Expense Request Form should include an explanation to support a request for not returning home on the final day of the conference.
 - 5.4 Overnight lodging within a 75-mile radius of the County complex is not reimbursable without advance approval by the Parent Committee.
 - 5.5 Personal items such as movie rentals, room service, clothing cleaning, etc. are not reimbursable.
- 6.0 Meal reimbursement
- 6.1 Meal expenses will be reimbursed on a per diem basis, consistent with General Services Administration (GSA) CONUS allowances in effect at the time of travel. Individual meals are not reimbursable and **receipts for meals are not required**. Tips for meals are included in the per diem and not separately reimbursed.
<https://www.gsa.gov>
 - 6.2 Consistent with GSA guidance, per diems are reimbursed at 75% for travel days.
 - 6.3 If a conference or event registration includes meals, the per diem will be reduced accordingly. Consistent with recent GSA/GAO guidance “free” hotel meals and snacks provided at a conference will not reduce the amount of the per diem.
- 7.0 Conference registration fees, materials, and miscellaneous expenses
- 7.1 Local Government Travel Control Expense Act, 50 ILCS 150/1 *et seq.*, does not apply to conference registration fees. If an employee has advanced conference

registration fees from personal funds, reimbursement may be made prior to conference attendance or subsequent to the conference with the approval of the Chair of the relevant Parent Committee. Conference fees shall be itemized and documented on the applicable Expense Report. In the event reimbursement is made prior to conference attendance, all funds paid to the employee shall be reimbursed to the County within seven days if the employee fails to attend the conference for any reason.

- 7.2 Registration fee reimbursement shall be paid from the "Instruction & Schooling" Account Code (53610) and not from the "Travel Expenses" Account Code (53510).
- 7.3 Materials related to a conference, meeting, or event that are purchased separate from the conference registration are to be paid from the appropriate commodity Account Code and not out of the "Travel Expenses" Account Code (53510).
- 7.4 Tips for meals are included in the per diem and not separately reimbursed. Other tips are reimbursable up to 20% of the original cost, if documented or up to \$5 per day if not documented.