



# **NIAGARA COUNTY TRAVEL POLICY**

**Effective: February, 2024**

Whenever an official or employee travels for County business, the official or employee shall comply with the requirements of this policy. Employees shall use County-owned vehicles for County business whenever possible.  
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## A. POLICY

The purpose of this travel policy is to provide County employees, officials and non-employees who are authorized to travel on official business with a reference tool to assist them in managing their travel expenses and to obtain proper reimbursement for such expenses. For items not specifically addressed, the basic principle to remember is that only actual, necessary and reasonable expenses incurred in the performance of official business, and not for the convenience of the traveler, will be reimbursed. All reimbursements for travel expenses are subject to limitations established by Niagara County policy and collective bargaining agreements, if applicable, consistent with IRS guidelines.

Travelers should be familiar with departmental travel procedures and policies and should consult with their department head/immediate supervisor to resolve travel issues or circumstances not specifically addressed herein. Travelers should also be familiar with travel policy procedures, County vehicle use policy and Driver Manual.

No County official or employee shall, directly or indirectly, solicit any gift or accept any gift in the form of travel, entertainment, hospitality, or promise, or in any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence that official or employee, or could reasonably be expected to influence them, in the performance of their official duties or was intended as a reward for any official action. In the absence of clear and convincing evidence to the contrary, it shall be presumed that any gift of less than \$75.00 in value is not violative of this section.

Niagara County shall only reimburse County Legislators, County employees and volunteers for the authorized and documented actual and necessary travel-related expenses incurred in the performance of their official duties.

## B. DEFINITIONS

- **Authorization for Overnight and/or Out of Area Travel form**– a form to be submitted upon request to travel for overnight or out of area travel
- **Conference, convention, seminar, training, workshop, or meeting** – a meeting that relates to Niagara County and/or an educational meeting or pertaining to job related duties
- **County employee** - a person who works for the County and is compensated via the Niagara County payroll
- **County office** - any site where a County Department or District maintains an office to conduct business
- **Expenses** - actual and necessary -are costs incurred that are essential to the traveler in the performance of official duties
- **Field assignment** - a location in the community, which an employee must travel to in the course of conducting the employee's work obligations; examples are client/patient homes, schools, other agency offices, businesses, industrial or building sites, etc.
- **Guidelines for reimbursement** - rules and limitations established by the Niagara County Legislature applicable to travel expense reimbursement
- **Limits** -the maximum allowable travel expenses established by the Niagara County Legislature
- **Lodging expense** -the charge for staying overnight at a hotel, motel or other lodging facility
- **Meals** -see Section H, Travel Reimbursement
- **Mileage** -see Section F, Routine Mileage
- **Non-employee** - an individual who is neither an official nor County employee as defined herein
- **Non-routine travel** – travel which is not part of one's normal daily job activity
- **Normal commute** – the distance from an individual's home to their work location
- **Official** - an elected or appointed individual who acts in an official capacity on behalf of the County
- **Official County business** – the carrying out of an assignment or mission that is solely in the interest of the County
- **Out of Area Travel**- any travel outside of the 8 counties of Western New York. (Allegany, Erie, Niagara, Orleans, Chautauqua, Cattaraugus, Wyoming and Genesee)
- **Per Diem** - Full day meal allowance when traveling overnight or full day (leaving by 7 AM and returning after 7 PM)
- **Primary Work Location**- the County office/site which is the assigned office/site that an employee reports to the majority of the time and/or which has been so designated as the employees permanent assignment. For department heads who have staff at multiple office locations, each office location shall be considered their primary work location(s). Travel between staff office locations is not reimbursable
- **Personal Charge** - expenditures for laundry, valet service, entertainment, alcohol, and any other expense not related to business, including tipping to bus persons, maids, cab drivers, bell hops, etc.
- **Registration fee** - the charge imposed by a sponsoring entity upon attendees of a conference, convention, seminar, training, workshop or a meeting

- **Sales Tax Exemption Letter** - a New York State Tax Exemption Letter should be provided to a vendor to waive the imposition of sales tax or any expense incurred on behalf of the County of Niagara
- **Secondary Work Location**- a County office/site, which an employee reports to on a regular, or recurring basis, but which is not designated to be the employee's primary work location
- **Scheduled working hours**- to be determined by each individual Department and/or District
- **Statement of Employee Expense Form** - A summary standard County form used to provide total miles traveled and other data by a person seeking mileage/expense reimbursement
- **Temporary Work Location** - site to which an employee is required to report other than his or her work location
- **Travel expense** - the total costs associated with attending a conference, convention, seminar, training, workshop, or meeting (except County sponsored meetings)

### C. AUTHORIZATION FOR TRAVEL

Authorization for Travel – prior written authorization (Authorization for Overnight and/or Out of Area Travel form- attached hereto) must be obtained for all out of area and/or overnight travel for which there is a reimbursable expense generated for all County officials, County employees, department heads, members of official County boards and County volunteers.

1. Department Head overnight and out of area travel must be authorized in writing by the County Manager.
2. County Employees' out of state travel must be authorized in writing by the County Manager.
3. County Employees' overnight and out of area travel (New York State only) must be authorized in writing by their respective Department Head.
4. Coroners overnight, out of office and out of state travel must be authorized in writing by the Clerk of the Legislature.
5. Prior approval is not required on extradition cases by the District Attorney's Office and Sheriff's Department, court ordered prisoner transportation, and any other court ordered matter.
6. Emergency Travel - In the event that it is impossible to obtain authorization from the County Manager prior to emergency travel, authorization must be obtained from the Chairman of the Legislature.

### D. REGULATIONS & PROCEDURE

There are two types of travel addressed in this policy.

As a general guideline, routine mileage traveled in the course of day-to-day County business will be reimbursed according to Section F, Routine Mileage, and must be substantiated by submission of an employee expense form.

Employees are encouraged to check with their immediate supervisor/department head for internal procedures regarding this process.

**Non-routine travel requires approval that must be obtained prior to travel. Department Head or designee approval is required for all mileage and travel reimbursement requests per the Statement of Employee Expense Form, attached hereto. The County Manager will review Department Head mileage and travel expenses.**

Only those active elected officials, active County officials and active employees are eligible for travel reimbursement as representatives of Niagara County. On a limited basis, local training or conference expenses, parking expenses and tolls may be reimbursed to a non-County employee (volunteer, special task force or committee member) subject to Department Head review and approval.

### E. RESPONSIBILITIES

#### 1. DEPARTMENT/DISTRICT

Department heads have considerable discretion in carrying out their responsibilities with respect to staff travel and in using funds for travel efficiently. Your department has ultimate responsibility for:

- a. Designating an employee's work location
- b. Authorizing travel only when necessary
- c. Maintaining control to ensure that employees are not in travel status any longer than assignments require
- d. Determining whether attendance at conventions, seminars, etc., is in the best interest of the County
- e. Assuring that expenses claimed comply with the established travel rules and regulations. This includes utilizing governmental rates for lodging, car rental, etc.
- f. Reviewing and certifying travelers reimbursement claims completely and timely, including a determination that:
  - Claim is within allowable rates
  - Original receipts are provided when necessary
  - Dates and times on receipts support travel claimed

#### 2. TRAVELER

Each traveler must know his/her respective responsibilities and be familiar with the responsibilities of all those involved in the process. The traveler has the responsibility for:

- a. Knowing County travel rules, regulations, policies and procedures
- b. Knowing the work location and its effect on your eligibility for travel reimbursement
- c. Obtaining necessary prior approval for travel plans, including determining the most efficient itinerary and method of travel
- d. Obtaining all necessary travel related documents

- e. Maintaining an accurate record of travel expenses including departure and arrival times, including the providing of specific addresses of starting point, destination point and in between stops
- f. Obtaining and submitting all necessary original receipts to support travel expenses
- g. Completing travel related documents accurately for submission to your supervisor in a timely manner

**F. ROUTINE MILEAGE**

Niagara County will review and adjust as appropriate its Standard Mileage Rate to maintain alignment with current IRS standard. The IRS Standard Mileage Rate is the rate that Niagara County uses to reimburse employees for use of personal automobiles on County business.

Actual odometer mileage is to be used for submitting all mileage claims, however, routine travel between the following locations maybe used in lieu of actual odometer readings:

Lockport to Niagara Falls	21 miles
Lockport to North Tonawanda	19 miles
Lockport to Youngstown	19 miles
North Tonawanda to Niagara Falls	12 miles
Lockport to Buffalo Airport	18 miles
Niagara Falls to Buffalo Airport	26 miles

Mileage claimed must be consistent with IRS rules and regulations.

At a minimum, mileage must be submitted within forty-five (45) days after the end of a calendar quarter. Any mileage not timely submitted will require written explanation and the County Auditor’s approval prior to payment. Untimely submissions may result in payment being delayed/or declined.

The Niagara County Statement of Employee Expense Form (attached hereto) must be complete and accurate upon submission.

**All mileage for official County business will be paid as follows:**

- 1. Round trip mileage will be paid when the trip originates and ends at the work location.**
- 2. When an employee starts the at a field assignment rather than his/her Primary work locations, mileage will be paid as follows:**
  - a. When an employee is required to report to a field assignment or County Office other than his or her usual work location, the County will reimburse the employee at the Internal Revenue Service rate for any additional mileage to work over the normal commute to assigned work location. Said reimbursement will be provided only for the first ten consecutive working days of each such assignment.
  - b. If the distance from the traveler’s home is less than the normal commute, reimbursable mileage will begin at the field assignment.
  - c. No mileage will be paid when an employee is permanently transferred to another work location.
- 3. When an employee ends the at a field assignment rather than his/her Primary work locations, mileage will be paid as follows:**
  - a. When an employee ends the day at a field assignment, if the distance from the field assignment to home is less than the normal commute, mileage will end at the field assignment.
  - b. When an employee ends the day at a field assignment and the distance from the field assignment to home is longer than the normal commute, the employee will be compensated for the additional mileage.
4. If an employee is not required to report to his or her work location on any given day, for the purpose of attending a seminar, conference, training, etc., all mileage, **above your regular commute**, traveled while on County business may be claimed.
5. Mileage will be paid for a round trip from and to the employee’s home if the activity is outside scheduled working hours.
6. Parking and tolls accrued while on Official County business will be paid, providing that receipts are attached to the Employee expense form.
7. Unusual mileage circumstances must be documented and explained on the Employee expense form - i.e. Detours.

The employee’s Department Head or designee must approve the Employee Expense Form.

**G. INSURANCE**

Authorized drivers are required to obtain and maintain in effect, without lapse, auto insurance coverage adequate to protect their personal assets (e.g. 100k/300k liability coverage), but in no case less than New York State statutory limits. The authorized driver shall advise their insurance carrier or broker that their personal vehicle is driven for job related purposes and consult with same to establish reasonably prudent insurance coverage, types and limits.

In no case should an authorized driver eligible for, seeking or receiving County mileage reimbursement represent to their auto insurance broker or carrier that they do not drive for work or in relation to their County position. Representation of same will result in immediate ineligibility, suspension or revocation of County mileage reimbursement. In no case shall recovery of any claim, loss or property damage be borne by Niagara County as a result of such a misrepresentation or related personal auto coverage disclaimer.

**H. TRAVEL REIMBURSEMENT**

**1. Submission**

All expenses incurred from travel to conferences, seminars, etc. must be submitted for payment within (45) calendar days after the expenses are incurred. Any expenses not submitted within said forty-five (45) days will require written explanation and the County Auditor’s approval prior to payment. For other mileage see Section F, Routine Mileage.

**2. Non-Reimbursable Expenses**

- **Alcoholic Beverages** - Not allowed under any circumstances
- **Personal Charges** - Not allowed under any circumstances
- **Taxes** - Travelers shall utilize and provide a sales tax exemption letter in New York State when incurring all lodging and/or car rental expenses.
- **Telephone Charges** - Personal calls are not reimbursable

**3. Reimbursable Expenses**

- **Car Rental** –Employees should select a midsize vehicle at point of rental as the County will only pay the midsize daily rate. Employees renting a vehicle at a destination will need to support the need for a vehicle for reimbursement to be paid. Employees should return the vehicle with enough gas to avoid excessive charges by the rental company
- **Lodging** - Ordinary lodging expenses will be eligible upon submission of an itemized, paid bill. The County will only pay the single governmental rate for a standard room or best available rate. The County will not pay for any upgrade in lodging
- **Mileage** - Actual mileage upon submission of a completed Statement of Employee Expense Form
- **Parking, tolls** - Expenditures for parking and tolls when supported by receipts
- **Telephone Charges** - Only for County business, upon submission of an itemized statement
- **Transportation** - Bus and taxi fares when supported by receipts. All common carriers at coach fare with ticket or itemized, paid bill with a copy of itinerary

**4. Meals**

When traveling overnight or full day as defined by the following chart, receipts are not required to receive the appropriate meal allowance. If a conference, etc. includes any meal(s), the meal allowance will not be paid, with the exception of a continental breakfast.

Per Meal Maximum allowance will be determined by the times of departure and return indicated on the approved Employee Statement of Expense and County Voucher per the following schedule:

Leave Before	or	Return After	Meal	Maximum Allowance
7 AM		8 AM	Breakfast	\$15.00
12 PM		2 PM	Lunch	\$20.00
5 PM		7 PM	Dinner	\$28.00

All meal allowances are inclusive of taxes and gratuities. Any three (3) consecutive meals can be computed at a per diem rate of \$63.00. If not traveling overnight or full day, individual meal allowances (to the maximum) will be paid when supported by original receipts.

**I. INSTRUCTIONS FOR COMPLETING FORMS**

**1. Authorization for Overnight and/or Out of Area Travel**

This form is to be used to obtain prior written authorization for all overnight travel and out-of-state travel for which there is a reimbursable expense generated for all County Legislators, County employees, department heads, members of official County boards and County volunteers.

**2. Statement of Employee Expense**

This form is to be used for mileage, meals, tolls and parking. This form may be copied, provided the copies are legible.

**Any forms that are not legible or incomplete will be returned.** All fields are required on this form.

Indicate expenses for tolls, parking or meals in the specified column and attach receipts.

Use the Statement of Employee Expense Form Supplement when necessary for additional pages. Please number supplemental pages, total each supplemental page and summarize on the first page. Please submit completed form with required signatures.

**3. Required Documentation**

AP Clerks are responsible to include the required documentation when submitting the Statement for Employee Expense for reimbursement. Please also include the Authorization for Overnight and/or Out of Area Travel form when necessary.