

Sauk Valley Community College
October 23, 2023

Action Item 4.2

Topic: **Board Policy 510.01 Reimbursement of Employee Expenses –
Second Reading**

Mission: **Sauk Valley Community College is dedicated to teaching and
scholarship while engaging the community in lifelong learning, public
service, and economic development.**

Presented By: **Dr. David Hellmich and Kent Sorenson**

Presentation:

The administration has identified the need for a revision to Board Policy to implement a per diem reimbursement to College personnel on official travel status and updating terminology to mirror the Local Government Travel Expense Control Act (50 ILCS 150). The per diem reimbursement to College employees is similar to practices at other colleges in Illinois and uses rates set by the U.S. General Services Administration (GSA) for federal employees in official travel status.

Recommendation:

The administration recommends the Board approve revision to Board Policy 510.01 *Reimbursement of Employee Expenses* as presented for a second reading.

510.01 Reimbursement of Employee Expenses

1. Purpose: To reimburse employees for all necessary expenditures or losses incurred within their scope of employment and directly related to their services performed; including those services required to be performed remotely.
2. Statutory References:
 - a. Illinois Wage Payment and Collection Act (820 ILCS 115/9.5)
 - b. Local Government Travel Expense Control Act (50 ILCS 150)
3. Approvals:
 - a. Travel: Reimbursement of in-district and out-of-district travel expenses must be approved by the appropriate supervisor and submitted on a Travel Expense Report. Out-of-District travel must receive prior approval from the appropriate supervisor, approval from appropriate President's Cabinet member if out-of-state (excluding Iowa, Indiana and Wisconsin which only need supervisor approval) and the President if out of the country, unless performed under emergency conditions.
 - b. Personal Cell Phone, Home Internet, and Supplies: Additional costs incurred by employees may be eligible for reimbursement. To be eligible for reimbursement, employees must (1) have prior supervisor approval and (2) provide documentation that shows an increase in cost to the employee.
4. Documentation: Employees shall submit any necessary expenditure with appropriate supporting documentation within 30 calendar days after incurring the expense. Where supporting documentation is nonexistent, missing, or lost, the employee shall submit a signed statement regarding any such receipts.
5. Types of "Official Business" for which Travel, meal, and Lodging Expenses are Allowed: For the purposes of this Policy and any corresponding SVCC Business Office procedure, the types of "official business" for which reimbursement is permitted include professional and continuing education conferences, trainings, programs and seminars; meetings and events attended for the purposes of furthering the College's mission; study abroad programs for which the employee is a designated College advisor; athletics programs for which the employee is a coach or designated staff member; and student extracurricular activities for which the employee is a coach or designated College advisor (e.g., RadTech Senior, Phi Theta Kappa, etc.)
6. Maximum Allowable Reimbursement for Travel, Meal, and Lodging Expenses: The maximum allowable reimbursement for Employee travel expenses shall be at the rates set forth below in "Travel Expenses". All Employee travel expenses in excess of the maximum allowable rates must be approved by Board of Trustees roll call vote at an open meeting. However, the President may approve for reimbursement employee travel expenses that exceed the maximum allowable rates if such expenses are incurred because of emergency or other extraordinary circumstances.
7. Travel Expenses:
 - a. The permitted travel expense types and their associated maximum rates are set forth as follows (adequate documentation must be submitted to substantiate actual reimbursable expenses per this Policy)
 - b. Maximum Reimbursable Rates for Transportation:
 - i. Mileage Auto: The rate of reimbursement when using personal automobiles for college travel will be equal to the current IRS tax

- ~~deduction rate~~ IRS standard mileage rate at time of reimbursement.
Traveler must be licensed and carry insurance that meets or exceeds minimum policy limits, as required by the Illinois State Statute. Cost shall not exceed airfare. No reimbursement will be paid for ~~travel~~ normal commute between home and the regular place of work or duty.
- ii. Air Travel: Lowest reasonable rate (coach and economy)-receipt required.
Travelers are strongly encouraged to book flights at least twenty-one (21) days in advance to avoid premium airfare pricing.
 - iii. Rental Car: Must be preapproved and Llowest reasonable rate (midsize or smaller) or van depending on number of travelers; ~~receipt required.~~
 - iv. Rail or Bus: Lowest reasonable rate and cost shall not exceed air travel; receipt required.
 - v. Taxi, Shuttle, Rideshare, or Public Transportation: Actual reasonable rate; receipt required.
- e. Maximum Reimbursable Rates for Meals and Incidentals (M&EI Rate): All reimbursement must be accompanied by detailed receipts. Maximum amount of reimbursement as followed (which includes tip): Breakfast, \$17; Lunch, \$18; Dinner, \$34. No reimbursement will be provided for the purchase of alcoholic beverages.
- i. The cost of actual meals purchased while in travel status is not reimbursable and receipts for such meals should not be submitted with the expense report. Employees should not use a College credit card to purchase personal meals. Group meals may be purchased with a College credit card, but will also require a receipt to be submitted with the expense report. If meals are provided as part of a conference fee or because a group meal is provided, a per diem reimbursement should not be claimed with the expense report for such meal.
 - ii. Domestic Travel: General Services Administration (GSA) city per diem daily rate¹ for breakfast, lunch, and dinner.
 - iii. International Travel: U.S. Department of State Office of Allowances city per diem daily rate² or as approved by the Board/President or Designee.
- d. Maximum Reimbursable Rates for Lodging: Approved reasonable lodging expense will be reimbursed if documented with receipts. Maximum amounts of reimbursement as followed: Chicago & suburban Cook County and outside Illinois, \$222/night; all other Illinois counties, \$112. Any lodging expenses that exceeds maximum reimbursement will require approved justification.
- i. Domestic Travel: General Services Administration (GSA) city per diem rate or established conference rate¹, whichever is greater. Always ask for, and try to receive the Government Rate for Lodging.
 - ii. International Travel: U.S. Department of State Office of Allowances maximum lodging rate², or as approved by the Board/President or Designee.
- e. Entertainment: The College shall not reimburse any Board member, administrator, officer, or employee for any entertainment expense unless such
-

expense is required for the purpose of the program or event. Entertainment includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement.

8. Personal Cell Phone: Reimbursement may be eligible for documented increased costs due to work-related calls at a maximum rate of \$50 per month.
9. Home Internet: Reimbursement may be eligible for documented increased costs due to work-related activities required to be performed at home at a maximum rate of \$50 per month.
10. Supplies: Reimbursement may be eligible for documented costs for supplies incurred by the employee to perform work-related activities required to be performed away from the College, and only where the College has not made such supplies available for use to the employee. Any supplies reimbursed by the College shall be considered property of the College.

¹ U.S. General Services Administration rates may be found at <https://www.gsa.gov/portal/content/104877> and are updated annually in October.

² U.S. Department of State, Bureau of Administration, Office of Allowances rates may be found at https://aoprals.state.gov/web920/per_diem.asp and are updated monthly.

Revised: 10-28-1980, 04-01-1981, 03-27-1989, 02-26-1990, 06-26-2000, 11-28-2005, 10-24-2011, 11-23-2015, 07-25-2016, 02-27-2017, 05-26-2020, 10-23-2023