



TITLE: Business Travel for Employees	POLICY NO: 10-1064
PROPONENT: Ben Shilling, Deputy Financial Officer	DEPARTMENT: Administration
INTERIM APPROVAL:	DIVISION/PROGRAM: Finance
EXECUTIVE OR HEALTH BOARD CHAIR: Victor Joseph, Chief/Chairman	EFFECTIVE DATE: 5/1/17

1 PURPOSE

This Policy provides information about approved business travel from Tanana Chiefs Conference (TCC) facilities (i.e., one's normal place of employment), or one's home, to another destination. TCC will reimburse staff, or pay certain outside vendors, for necessary and reasonable transportation and travel related expenses incurred in connection with TCC business travel that has been approved by an authorized individual (see below for more information) under the following circumstances:

- The traveler has adhered to TCC policies and procedures;
- The travel expenses are reasonable and allowable;
- The traveler acts in a prudent manner when expending TCC funds;
- The expenses have a legitimate business purpose and are supported by appropriate documentation; and,
- An authorized individual, who is at least one level of management above the traveler, has approved the Travel Expense Report.

2 SCOPE

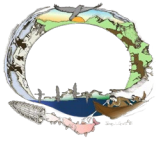
This policy applies to all Departments, Divisions, Programs, employees, volunteers and contractors of TCC.

3 DEFINITIONS

4 POLICY STATEMENT

4.1 **Accountable Plan Information** – According to the IRS, in order for reimbursements or amounts paid directly by TCC on behalf of the employee, an accountable plan requires employees to meet all of the requirements listed below. The employee must:

- Have paid or incurred expenses while performing services as a TCC employee;
- Adequately account for these expenses within a reasonable period of time; and,



Tanana Chiefs Conference

- Return any excess reimbursement or allowance within a reasonable period of time.

Based on IRS guidance, TCC has determined that reasonable with regards to accounting for travel related expenses to be 30 days from the last day of the trip. Therefore, in order to be reimbursed for travel related expenses on a non-taxable basis, employees must complete and submit their Trip Report no later than 30 days from the last day of the trip. Any advances not supported by a trip report will be deducted from the employee's paycheck.

Note: It is important that expenses be accounted for in the fiscal year (October 1 – September 30) in which they were incurred. Accounts Payable will seek the approval of the Executive Finance Officer before processing reimbursements that cross fiscal years.

4.2 Requirements:

- 4.2.1 **Travel Authorization** – A Complete Travel Authorization (TA) form with all required approvals must be received two weeks prior to travel.
- 4.2.2 **Advances** – Travel advances will be issued when requested on the TA if submitted timely.
- 4.2.3 **Airfare** - Only coach class or promotional fares will be paid by TCC. First class air travel is not an allowable expense.
- 4.2.4 **Approval for Reimbursing Travel Related Expenses** - All reimbursements to employees for travel expenses must be approved by an authorized individual (i.e..., designated budget authority) who is at least one level of management above the person submitting the request.
- 4.2.5 **Documentation** – Receipts for all actual expenses must be submitted if requesting reimbursement above the allowable GSA per diem calculation.
- 4.2.6 **Mileage Reimbursement Rate** - Reimbursements for mileage are made at the TCC business mileage reimbursement rate in effect at the time of the trip. Refer to the Travel web page for the current rate as well as instructions about how to process a reimbursement request.
- 4.2.7 **Non-reimbursable Expenses** - Travel expenditures that are not typically reimbursable include:
 - Additional travel insurance, travel accident insurance or trip cancelation premiums.
 - Alcoholic beverages consumed as part of meal or otherwise while traveling on TCC business.



- Insurance (both Collision Damage Waiver and Liability) from a car rental agency except when renting a vehicle outside of the United States.
- Additional expenses associated with the cost of first class airfare.
- Childcare and babysitting expenses.
- Costs for commuting between your home and the TCC Facilities.
- Costs for personal medications.
- Costs incurred by your failure to cancel transportation or hotel reservations.
- Costs incurred by your spouse or other dependents traveling with you.
- Entertainment expenses, including movies in your hotel room.
- Gasoline expenses when the automobile mileage reimbursement rate is claimed.
- Host/hostess gifts, in lieu of meals and lodging, when the cost exceeds what meal and/or lodging expenses would have been.
- Hair styling and haircut expenses.
- Kennel/boarding expenses for pets.
- Laundry or dry cleaning expenses for trips less than one week.
- Magazines or newspaper expenses.
- Other expenses not directly related to the business purpose of the travel assignment.
- Costs incurred for parking violations or speeding tickets.

4.2.8 **Reimbursable Expenses** - Travel expenses that are typically reimbursable include:

- Excess Baggage Fees - TCC will reimburse you for the cost of excess baggage if approved in advance.
- Automobile rentals.
- Host/hostess gifts, in lieu of lodging, when the cost does not exceed what lodging expenses would have been.

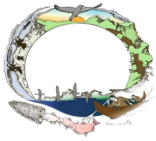


- Laundry and/or dry cleaning expenses for trips of seven or more consecutive days. e. Actual lodging expenses.
- Transportation costs.
- Tuition.

5 PROCEDURES

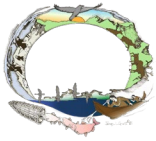
The following travel procedures are standard within TCC.

- 5.1 Traveler's Responsibilities – Employees should use discretion when expending TCC funds and for ensuring that expenditures are necessary and appropriate for meeting business needs. In addition, employees are expected to:
 - Submit Travel Authorization forms with supporting documentation and receive approval within the timeframes specified in the procedures below;
 - Be familiar with, and follow, the policies and procedures specified in this manual and, if applicable, the policies of their particular department, division, and/or program;
 - Provide receipts for all expenses except if claiming the daily "per diem";
 - Submit all travel expenses within the timeframes specified in the procedures below.
 - Employees traveling on TCC business are representatives of TCC and are expected to maintain a high level of professionalism and to follow all of TCC's policies and rules.
- 5.2 Travel Authorization (TA) – TAs should be submitted to the approval process well in advance of travel to allow for reservations to be made. If a travel advance is being requested the approved TA should arrive in the Travel office at least 2 weeks prior to starting travel. TAs should be completely filled out. Emergency travel can be expedited but the nature of the emergency should be documented in the request. When travel advances are not possible, reimbursements will be made promptly upon receipt of a completed trip report.
 - Make sure TA is complete.
 - Make sure supporting documents are included. Should include any published agendas for conferences or other materials supporting the dates and location of the event.
 - Incomplete TAs will cause a delay in processing.



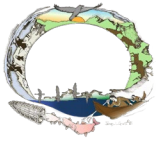
Tanana Chiefs Conference

- If needed, reservations will be made based on information provided on the TA. Where possible reservations should be made by the travel office.
- 5.3 Travel Advances – Travel advances are permitted if the TA is processed timely. Travel advances can include the following items if supported by adequate documentation with the TA:
- 5.3.1 Lodging expenses: This can be based on either the standard published GSA rates for the city where the actual event is occurring or the actual hotel costs, whichever is greater. Lodging expenses are only allowed for actual nights where lodging is required. In other words, where you lay your head to sleep. Actual Hotel costs include daily room charge, fees and taxes. If not staying at event venue and the cost is above the GSA rate the traveler must provide justification for staying off site.
- 5.3.2 Meals and incidentals: This is based on the standard published GSA rates for the city where the actual event is occurring. 75% of the rate is allowed on the first and last day of travel regardless of what time of day the traveler leaves or returns. There is no deduction for meals provided while in travel status.
- 5.3.3 Village Travel – The TCC Chief/President has established rates to be used for villages in our region.
- 5.4 Trip Reports – Trip Reports should be submitted to the approval process within two weeks of the employee's return date of travel. All expenses should be substantiated on the trip report. See above section on travel advances for discussion of allowable expenses. Monies advanced to employees are for per diem and any reimbursable expenses. Employees have no rights to retain these advances if they fail to travel or fail to substantiate travel. If trip reports are not submitted within 30 days of the last day of the trip, unsubstantiated advances will be deducted from an employee's pay check(s), or upon termination, whichever occurs first.
- 5.4.1 The amount of a payroll deduction will be based on the amount the traveler owes back to TCC:
- 250.00 or less a onetime deduction
 - \$250.01-\$500.00 paid in two installments
 - \$500.01 and over will be paid back in three installments unless prior arrangements are made and approved by Executive Management.
- 5.4.2 All trip reports must be submitted and finalized within one week of last day the fiscal year. Fiscal year end is June 30th for State grants, and September 30th for Federal grants. Any trip reports due on those dates and not submitted will be considered paid and closed. No further



reimbursements will be allowed and any unsubstantiated costs will result in a payroll deduction.

- 5.5 Out of State Travel - Must be approved by the Chief/President of TCC or his/her designee. Travel is permitted the day before and day after the meeting/conference dates. Under normal circumstances, employees should use the most appropriate form of transportation available and book the least expensive fares. When traveling from Alaska to the Eastern Time zone an extra rest day is allowed if approved and documented as such on the TA. This is only for travel to the east and not for westward or the return travel.
- 5.6 Anchorage Travel – Travel is permitted the evening before the event. The traveler should return the same day as the event concludes unless there is an evening component to the event.
- 5.7 Village Travel - Travelers should give two weeks advance notice to the community of arrival. The day before the traveler should verify their schedule with a community member.
- 5.8 Travel Changes/Cancellations – Travel changes requested by TCC will be paid by TCC, any other changes requested for the convenience of the traveler will be the responsibility of the traveler. This may include change fees, change in airfare and cancellation fees. The Travel Department needs to know of cancellations as soon as possible to help ensure the traveler does not receive payment of per diem and the cancellation of airlines are done in a timely manner. A trip report with an expense report page is still required for cancellations that occur after a travel advance has been issued.
- 5.9 Non-Business Travel Days – Any dates of travel outside of the allowable travel days as provided in these procedures will be considered non-business travel days. Non-business travel days need to be documented on the TA since this will need preapproval through the department director/designee. This information should be noted in the special instructions.
- 5.10 Rental Vehicles – Employees who receive prior approval from their supervisors may rent a car when traveling out of town on TCC business. The TCC proof of car insurance can be found on the intranet under support center – travel- auto insurance.
 - 5.10.1 Rental Vehicles must be refueled (reimbursement provided when receipts submitted with trip report) or employee is responsible for cost charged by the rental agency.
 - 5.10.2 Insurance should NOT be elected on Rental Vehicles. If not DECLINED, the traveler is responsible for payment.
 - 5.10.3 Non-business use – If the trip includes non-business travel days, the rental should not be arranged by the TCC travel department or reserved



using a TCC company account. The traveler should make their own rental car arrangements and submit a request for reimbursement on their trip report for the actual business use of the vehicle. Rental charges, fuel and other costs are reimbursable on a pro-rata basis. As stated above, there is no reimbursement for any additional insurance coverage elected by the traveler. However, the TCC Travel department can book a rental car for just the actual TCC Business Travel Days and the car must be returned before the non-business travel days begin.

5.10.4 Village Transportation – If the traveler pays to get a ride or uses a vehicle, they need to document why and get a signed receipt for payment by driver/owner for such transportation. Submit this documentation with the trip report for reimbursement. Reimbursement should not exceed reasonable rental rates found in the state.

- 5.11 Day Trips – There is no advanced per diem for meals and incidentals for day trips. Any trip that exceeds 12 hours will be allowed a \$20 meal allowance.
- 5.12 Travel Time/Working Hours - Time spent by a nonexempt employee in traveling away from home and overnight on TCC business during normal working hours only is considered hours worked for pay purposes. It is also considered work hours if the travel is on a nonworking day but during hours that correspond with the employee's normal working hours. Hours spent outside regular working hours as a passenger on an airplane, train, boat or car are not considered working hours unless work is actually being performed during the commute.
- 5.13 Privately Owned Vehicle (POV) – Under normal circumstances, employees should use the most appropriate form of transportation available and book the least expensive fares. If using POV in lieu of airlines; mileage will be paid using the GSA federal mileage rate or the cost of the airfare whichever is the most economical for TCC. When multiple employees are traveling to the same event, carpooling should be used to the greatest extent possible.
- 5.14 Personal Aircraft – TCC will use current State of Alaska Airplane GSA rates and compare miles vs air. TCC will pay the lesser of.
- 5.15 Personal Boat/Snowmobile – Whenever possible, TCC will use the Iditarod Race Route for mileage. TCC will use current State of Alaska GSA Boat/Snowmobile Rate.
- 5.16 Exceptions – In certain circumstances a grant may limit the amount of reimbursement that is allowable for travel. In those cases per diem will be at the rate specified if lower than TCC's authorized rates.



6 REFERENCES AND RESOURCES

7 REVISION HISTORY

Date	History
12/6/18	Policy Reformatted and Reviewed
4/13/17	Revised policy approved by EBoard.
2/9/17	Supersede 10-401 Travel Policy