

# **UTAH COUNTIES INDEMNITY POOL FINANCE—EMPLOYEE REIMBURSEMENT POLICY**

## **SECTION A EFFECTIVE DATE AND FREQUENCY OF REVIEW**

1. The effective date of this policy is August 18, 2016.
2. This policy should be reviewed annually, but not less than every three years by the Board of Directors.
3. This policy should also be reviewed at any time that changes to laws or rules governing reimbursement of employees of interlocal agencies are amended or recommendations are made by the UCIP CEO, which would require review and update to this policy.
4. Failure to review this policy in the frequency stated shall not nullify, void, limit or waive this policy or any action taken under this policy.
5. This policy is considered to be amended at the time any new federal or state law becomes effective which conflicts with this policy, but only to the extent necessary to come into compliance with new law.

## **SECTION B PURPOSE**

1. This policy defines the reimbursement policy and procedures for UCIP employees to assure proper oversight of public funds.

## **SECTION C AUTHORITY**

1. The Board has authority to adopt this policy under the UCIP Interlocal Agreement and Bylaws.

## **SECTION D APPLICABILITY AND SCOPE**

1. This policy applies to all employees.
2. This policy is for all approved UCIP business travel.

## **SECTION E DEFINITIONS**

1. Board: the Board of Directors of the Utah Counties Indemnity Pool.
2. CEO: Chief Executive Officer of the Utah Counties Indemnity Pool.
3. Expense: a legitimate business Expense incurred while on approved UCIP business including approved UCIP business travel.

4. Director: a member of the Board of Directors of the Utah Counties Indemnity Pool.
5. Home: either the Traveler's actual home, or their office, depending on where the Traveler departs from or return to.
6. Original Receipt or Original Invoice: a hardcopy receipt or invoice received directly from the vendor at the time of purchase and includes any faxed or scanned receipt or invoice received directly from a vendor.
7. Traveler: a UCIP employee traveling on approved UCIP business.
8. UCIP: the Utah Counties Indemnity Pool.
9. GSA: US General Services Administration.

## **SECTION F POLICY STATEMENTS**

1. UCIP will pay or reimburse employees for Expenses associated with approved UCIP business in accordance with this Finance—Employee Reimbursement Policy adopted by the Board of Directors.
2. The rates identified in this policy are meant to follow, in general, the maximum rates published by the GSA. The Board may adopt rates other than the GSA rate at their discretion by amendment to this policy.
3. Use of the UCIP business credit card is the preferred method of payment for all UCIP travel expenses. This policy provides for reimbursement of business expenses incurred by employees when the business credit card is unavailable for use.

## **SECTION G PROCEDURES AND RESPONSIBILITIES**

1. Travelers must provide an Original Receipt or an Original Invoice for all travel Expenses to be reimbursed.
2. The Traveler is responsible for any tax consequences associated with this reimbursement policy.

## **SECTION H TRANSPORTATION POLICY**

1. Commercial Airline Travel.
  - a. Reservations for travel should be made through a designee of the CEO in an effort to determine the least expensive air fare available at the time reservations are made. Where special and reduced fares are available, they may be secured with approval of the Accounting Specialist.

- b. Travelers making their own travel arrangements should consider making reservations far enough in advance and flying during off-peak times of the week to qualify for discount fares, if possible. If a Traveler has made alternate travel arrangements using a UCIP business credit card, which resulted in a higher cost to UCIP, without the approval of the CEO, the Traveler must reimburse UCIP for the additional cost. If a Traveler makes and pays for their own travel arrangements a copy of the Traveler's itinerary must be attached to the Travel Reimbursement Request.
  - c. Priority seating charges will not be reimbursed. Exceptions may be allowed for unusual circumstances when approved by the CEO prior to the trip.
  - d. Only one change fee per trip will be reimbursed by UCIP. An explanation for any additional changes or any other exception to this policy must be given and approved by the CEO.
  - e. Travelers will be reimbursed for mileage to and from the airport, or mileage to and from the airport for someone to drop off and pick up the Traveler (two trips).
  - f. Travelers will be reimbursed for long-term parking or away-from-the-airport parking.
2. Discounts, Credits and Special Coupons.
- a. Personal airline frequent flyer programs and hotel frequent lodging programs, credit card programs and any other programs which give a Traveler on UCIP business credit for miles/hours flown, or nights lodged shall be considered the property of the Traveler.
  - b. A Traveler may utilize such credits while travelling on approved UCIP business; however, the Traveler will not be reimbursed for the credits.
  - c. Discounts, credits, miles, special coupons or other benefits earned on a UCIP credit card or bank card as a result of employee travel shall be considered the property of UCIP and may not be used by employees for personal use.
3. Privately Owned Vehicles.
- a. Employees using a privately owned vehicle for approved UCIP business travel will be reimbursed at the published GSA mileage rate.
  - b. Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.
  - c. Employees who receive an automobile allowance will be reimbursed at the GSA rate minus four cents per mile.

- d. Employees who chose to use a private vehicle when they have the option of riding with an employee who receives an automobile allowance will be reimbursed at the GSA rate minus four cents per mile.
  - e. Employees using privately owned vehicles on approved UCIP business will be reimbursed at the GSA mileage rate.
  - f. When one or more employees are planning to attend the same meeting, travel in privately owned vehicles will be approved only for the number of vehicles sufficient to transport those attending at the discretion of the CEO.
  - g. Employees who chose to use a privately owned vehicle when they have the option of riding with another employee attending the same meeting will not be reimbursed unless preapproved by the CEO.
  - h. Only one person in a vehicle may receive the reimbursement, regardless of the number of people in the vehicle.
4. Mileage Computation/Parking.
- a. Mileage reimbursement will be computed based on the most economical (fastest or shortest) route.
  - b. Vicinity and/or local travel made during a UCIP business trip should be recorded separately from mileage between points of travel. Personal travel such as to restaurants, movies, etc. is not reimbursable.
  - c. If the Traveler uses a privately owned vehicle on approved UCIP business and is reimbursed for mileage, parking charges may be reimbursed at actual cost.
5. Insurance on Privately Owned Vehicles.
- a. The reimbursement rate includes an amount for the cost of insurance of a privately owned vehicle.
  - b. Physical damage to a Traveler's privately owned vehicle is the responsibility of that individual or his/her insurance company. However, if the vehicle was being used on approved UCIP business travel at the time of the accident, the Traveler may be reimbursed their deductible up to \$500.
  - c. An automobile liability claim arising during approved UCIP business travel against a Traveler is the responsibility of that individual or his/her insurance company. However, if the claim is in excess of the limits carried by the Traveler on their personal auto policy, a claim should be filed with UCIP.
6. Driving a Privately Owned Vehicle Instead of Using Commercial Airline.

- a. A Traveler may drive a privately owned vehicle instead of flying if pre-approved by the CEO.
  - b. A Traveler may be reimbursed for meals, lodging and incidental Expenses (such as toll fees, parking fees, etc.) for a reasonable amount of travel time. However, if the total cost of the trip exceeds the equivalent cost of the airline trip the Traveler will be reimbursed the amount of the equivalent airline trip only.
  - c. The Traveler may be required to submit a schedule comparing the cost of driving with the cost of flying for the CEO to make a determination on approval. The schedule should show that the total cost of the trip driving compared to the total cost of the trip flying. The comparison should show the lowest airfare within 30 days prior to the departure date (15 to 30-day advance reservation), round trip mileage from home base to the airport, airport parking at the current long-term parking rate, and the cost of a shuttle, taxi or rental car.
7. Rental Vehicle Reimbursement.
- a. Rental car use for approved UCIP business travel must be preapproved by the CEO. Rental car use, related to commercial airline travel, will be reimbursed the lesser of the total cost of rental or the cost of shuttle, taxi or other transportation options.
  - b. Rental car use, not related to commercial airline travel, will be reimbursed the lesser of the total cost of rental or the equivalent mileage reimbursement for privately owned vehicle use.
  - c. If the cost of a rental car for instate travel exceeds the cost of equivalent mileage reimbursement for personal vehicle use, the employee will be reimbursed the amount of the equivalent personal vehicle use reimbursement only.
8. Rental Vehicle Procedures.
- a. When Travelers rent vehicles to be used for approved UCIP business the rental vehicle will be rented in their own name.
  - b. Travelers should purchase all insurance offered by the rental company.
  - c. The Traveler will be reimbursed the actual rate charged by the rental agency for a standard mid-sized car. Upgrades in size or model will not be reimbursed unless approved by the CEO due to unusual circumstance.
  - d. Employees with UCIP business credit cards may use the card to purchase fuel for rental vehicle.

## **SECTION I LODGING POLICY**

1. Conference Hotel Lodging.
  - a. To assure that the business credit card is appropriately charged, a designee of the CEO will reserve conference hotel lodging for employees.
  - b. If special accommodations are needed, the Traveler should coordinate with the designee of the CEO to make reservations for the conference hotel lodging.
  - c. Additional costs for special accommodations and incidental room charges are not reimbursable to the Traveler.
2. Non-Conference Hotel Lodging.
  - a. To assure that the business credit card is appropriately charged, a designee of the CEO will reserve non-conference hotel lodging for employees. In the event the non-conference hotel charges the Traveler for lodging, instead of the business credit card, UCIP will reimburse the actual cost per night for single occupancy plus tax and any mandatory fees charged by the hotel not to exceed the GSA per diem lodging rate for the location.
  - b. If lodging is not available at the allowable GSA rate in the area the Traveler needs to stay, at a hotel approved by the CEO, the Traveler will be reimbursed at the actual rate booked plus tax and any mandatory fees charged by the hotel if the business credit card is not charged.
  - c. If a Traveler chooses to stay at a non-conference hotel other than one booked by a designee of the CEO, that costs more than the GSA rate, the Traveler will only be reimbursed the for the GSA rate.
  - d. Employees traveling less than 50 miles in excess of their normal office commute are not entitled to lodging reimbursement without preapproval of the CEO.
  - e. When UCIP pays for a person to travel to Utah for UCIP business, reimbursement will be made on the same basis as for an employee.
  - f. Exceptions will be allowed for unusual circumstances when approved by the CEO prior to the trip.
  - g. When lodging is required, Travelers should stay at the lodging facility nearest to the meeting/training/work location in order to minimize transportation costs.
3. Lodging Other Than A Motel/Hotel.
  - a. Travelers that stay with friends or relatives at a private residence rather than a motel/hotel will be reimbursed at the GSA per diem lodging rate with no receipts required.

- b. Travelers that use personal campers or trailer homes instead of staying in a motel/hotel will be reimbursed at the GSA per diem lodging rate, whichever is less, with no receipts required.

## **SECTION J MEAL POLICY**

1. Meals will be reimbursed based on the GSA meals and incidental Expense rates for the location. The allowance rates include tax, tips, and other Expenses associated with the meals.
2. When UCIP pays for a person to travel to Utah, the Traveler may be reimbursed up to the GSA meals and incidental Expense rates for the location.
3. Exceptions may be allowed for unusual circumstances when approved by the CEO prior to the trip.
4. Reimbursement is for the Traveler only. If more than the Traveler's meal is charged on a receipt, this must be deducted to reflect the Traveler's costs only.
5. Actual meal cost includes tax and tip.
6. Alcoholic beverages are not reimbursable.
7. Complimentary meals will not be reimbursed or paid a per diem when meals are included in the conference registration costs or when complimentary meals are provided by a hotel, motel, vendor and/or association.
8. Allowance Computation.
  - a. Breakfast will be reimbursed if travel begins prior to 6:00 a.m. Lunch will be reimbursed if travel begins prior to 10:00 a.m. and extends to 2:00 p.m. Dinner will be reimbursed if travel extends beyond 6:00 p.m.
  - b. The day travel begins the meal reimbursement the Traveler is entitled to is determined by the time of day needed to leave home to arrive at a reasonable time.
  - c. The day the travel ends the meal reimbursement the Traveler is entitled to is determined by the time of day the Traveler would return home by traveling at a reasonable time.
  - d. Tips and tax on meals are included in the per diem amount.
9. A Traveler to a foreign country may choose to accept the GSA per diem rate for the location of travel or be reimbursed the actual meal cost, with original receipts, not to exceed the GSA meal and incidental Expense rate for their location as of the date of travel.

10. Reimbursement is for the Traveler only.
11. If more than the Traveler's meal is charged on a receipt, this must be deducted to reflect the Traveler's costs only.
12. Actual meal cost includes tax and tip.
13. Alcoholic beverages are not reimbursable.

## **SECTION K ADDITIONAL REIMBURSABLE EXPENSES POLICY**

1. Gratuities/tips are included as part of the GSA meals and incidental Expense rate.
2. Ground transportation Expense for all official business use of taxi, bus, and other ground transportation will be reimbursed at actual cost.
3. Parking Expense.
  - a. If the Traveler uses a privately owned vehicle or rental vehicle on approved UCIP business and is reimbursed for mileage, parking charges will be reimbursed at actual Expense.
  - b. Hotel parking will be reimbursed at actual Expense if it is not included on the hotel bill, in which case it will be reimbursed as lodging Expense.
4. Registration fees for conferences or courses should be paid in advance by the Accounting Specialist. If the Traveler must pay the registration when they arrive, the Traveler may use a UCIP business credit card if one is issued to them or may be reimbursed the registration at actual Expense.
5. Any other additional Expenses must be approved for reimbursement by the CEO.
6. Documentation for Additional Expenses.
  - a. Original receipts should be provided whenever possible. If a receipt is not provided to the employee or the receipt is lost, the employee shall provide a signed written statement of the Expense to the Accounting Specialist.
  - b. Receipts are not required for Expenses paid as a per diem.
7. If a third party will reimburse travel related Expenses of an employee that travels on UCIP time or for approved UCIP business, the Traveler may seek reimbursement from UCIP and assist with UCIP's reimbursement by the third party.
  - a. This option should be used if the third-party reimbursement is less than what would be allowed by this policy.



- b. Employee must provide UCIP all documentation required by the third party for reimbursement.
- 8. If a third party will reimburse the travel related Expenses of an employee that travels on UCIP time or for approved UCIP business, the employee may seek direct reimbursement from the third party.
  - a. If the employee is reimbursed directly from the third party, documentation of such reimbursement must be provided to the Accounting Specialist to assure there has been no duplication of reimbursement, and to retain for audit purposes.
  - b. In these instances, the maximum that the employee may be reimbursed for meals without tax consequence is the GSA meal and incidental rate for the location.
  - c. If the amount reimbursed by the third party is greater than allowed by this policy, the employee is responsible for any tax liabilities for the excess amounts.
- 9. If an employee receives reimbursement from a third party for Expenses that have been reimbursed by UCIP under this policy, the employee must deposit the total third-party reimbursement with the Accounting Specialist.
- 10. If unique circumstances may prevent a Traveler from following this policy, a request for an exception may be made to the CEO.

## **SECTION L ADVANCES POLICY**

- 1. Advances for meals and incidentals are available at the discretion of the CEO.
- 2. If the Traveler has changes to their travel and are not eligible for reimbursement in the amount of the advance, the amount in excess of the advance will be deducted from other reimbursable Expenses submitted for the trip, or on future Expense statements at the discretion of the CEO.
- 3. Any exception to this policy must be approved in writing by the CEO.
- 4. If an advance has been made that was in excess of the actual Expense, and the excess amount may not be recoverable for any reason, the CEO shall notify the Board of Directors at their next meeting of such circumstance.

## **SECTION M REVISION HISTORY**

- 1. Adopted: August 18, 2016
- 2. Revised: February 16, 2017
- 3. Revised: August 17, 2017

4. Revised: August 22, 2018
5. Revised: October 24, 2019
6. Revised: June 18, 2021
7. Revised: July 1, 2022
8. Revised: October 25, 2023
9. Revised: February 15, 2024

## **SECTION N APPENDICES**

1. [US General Services Administration](#)