Snohomish County

Document Type: POLICY

Title: TRAVEL EXPENSES (1211)

Document Information

1. **Policy Type:** Enterprise **Governing Department:** Budget and Finance
2. **Policy Owner** (name, title)**: Nathan Kennedy**
3. **Status:** Draft **Next Review:** 12/31/2027
4. **Regulatory Source(s):** Snohomish County Code **Other: NA**
5. **Regulatory Chapter Number(s):** 2.100.030
6. **Chapter title:** Finance Department
7. **Retention Schedule:** 6 Years **Designation:** Essential

PURPOSE: This policy governs the payment of county employees, elected officials, vendors, contractors and others, for travel expenses incurred in connection with official county business.

> ***** When appropriate, substitute the Legislative, Judicial or relevant Elected Officer's authorizing authority when the policy calls for Executive approval. "Department" is interchangeable with "Office". Delegation of authority is allowed.*****

THIS POLICY APPLIES TO: County employees, elected officials, vendors, contractors and others as applicable

Policy Organization:

POLICY:

A. General Travel Policies

1. **Authorization & Documentation**: The County will reimburse county employees and elected officials for expenses incurred in conjunction with travel on official county business only when properly documented and authorized.

2. **Prudent Judgment**: All employees shall exercise prudent judgment in planning trips and incurring expenses and shall exercise care to avoid impropriety or the appearance of impropriety. Unnecessary or excessive expenses as defined by the Department's Director or Executive will not be reimbursed. Each employee should eliminate unnecessary travel in the performance of work assignments. When feasible, two or more employees should travel on official business in a single vehicle.

3. **Vacation in Conjunction with Business Travel**: When personal vacation time is added to a business trip, any cost variance in airfare, car rental, lodging, etc. must be clearly identified on the Travel Expense Reimbursement form. The County will not prepay any personal expenses with the intention of being "repaid" at a later time (including charges to a county credit card), nor will any personal expenses be reimbursed.

4. **Time Spent Traveling to Out-of-Town Locations**: FLSA non-exempt employees must be paid for all time spent traveling to and from out-of-town locations for work related reasons, regardless of whether the travel time occurs inside or outside of the employee's regular workday and regardless of whether any work is performed.

   For purposes of this policy, out-of-town location is defined as any destination other than an employee's official work location or any Snohomish County owned or operated worksite where County business is regularly conducted, regardless of whether the employee is engaged in day travel or overnight travel.

   Employees that begin their out-of-town travel at their official residence shall be compensated for all time spent traveling to and from their official residence to the out–of–town location.

   If an employee is required to report to a County owned or maintained worksite before beginning their out-of-town travel, then time spent traveling to and from their official residence is considered normal commute time and is generally not compensable. All other travel time remains compensable as outlined above.

   FLSA-exempt employees are paid on a salary basis and do not receive additional compensation for travel time.

Example No. 1

An employee is required to attend a multi-day training at an out-of-town location and plans to travel to the training via airplane. The morning of their scheduled flight, the employee leaves their home in their personal vehicle, drives to the airport and parks there. The employee then flies to the out-of-town location, picks up a rental car and drives to their hotel. Once at the hotel, the employee is free to come and go as they please and engage in personal activities. The next day, the training begins. The employee attends all required trainings but is free to engage in personal activities at all other times. At the conclusion of the training, the employee drives to the airport, returns the rental car, flies home, picks up their personal vehicle and drives back to their personal residence. Once home, the employee performs no additional County business until the following day.

- The time from when the employee leaves their home via their personal vehicle until they arrive at their hotel and are free to engage in personal activities is compensable time, regardless of whether the travel time occurs inside or outside of the employee's regular workday and regardless of whether any work is performed.

  - Once at the hotel, any time spent at the hotel or other locations, is not compensable so long as the employee is free to come and go as they wish, engage in personal activities, and are not otherwise conducting County business.

  - Time spent attending training is compensable, including meal breaks if they are required by the County.

  - The time from when the employee leaves the hotel (or training facility), until they arrive home is compensable. Once home, if no other County work is performed, the time is no longer compensable.

Example No. 2

A group of employees are scheduled to attend a one-day training at a nearby, but out-of-town, location. The employees are required to report to the County campus to pick up a County owned vehicle and carpool to the training together. One employee drives the County owned vehicle to the out-of-town location, while the others are passengers. Once there, the employees attend all required trainings. At the end of the conference, the employees carpool back to the County campus and return the County vehicle. From there, each employee drives their personal vehicle back home.

- Time spent travelling to and from the County worksite in the employee's personal vehicle is considered commute time and is not compensable.

- Time spent travelling in the County vehicle (or personal vehicle if a personal is used) to and from the required training is compensable for the driver and passengers.

- Time spent at the required training is compensable.

5. **Timing of Reimbursement Claims**: Each employee or elected official is responsible for the timely claim (15 business days or less after return) of his or her own reimbursements. When claiming reimbursement of actual expenses incurred on behalf of another see Sections I and J. Per diem cannot be claimed for another individual. For others, such as a contractor or vendor, timely claims should be submitted within 30 days. Finance Department shall not reimburse claims that are over 90 days old and extend past yearend.

6. **Unusual Circumstances**: If a circumstance arises that is not specifically covered in this policy, then the most conservative course of action should be taken.

7. **Alteration of Pre-Approved Events**: Health and safety of travelers is a top priority in the conduct of travel-related activities. It is considered advantageous to the County for travel plans and itineraries to be established and altered with consideration of hazardous inclement weather, situations that could threaten the health and safety of county personnel and other unplanned situations.

   a. **When Severe Inclement Weather Is Not Involved** – Alteration of travel plans and itineraries for health, safety or work emergency, when severe inclement weather is not involved, and that will result in extra travel expenses, including meal and/or lodging costs, must generally be pre-approved by the traveler's supervisor. In emergency situations, such as sudden on-set of incapacitating illness, injury or delay of travel due to interruption of transportation, the supervisor should be contacted as soon as possible. The condition must also be noted on the traveler's travel expense reimbursement form. The notation on/or attached to the travel expense form must include an explanation of the health or safety issue, the name of the supervisor who approved the alteration, and the date and time of approval.

      When Severe Inclement Weather Is Involved – Travel plans and itinerary alteration because of severe inclement weather that may cause additional costs to be incurred, require prompt notification to the traveler's supervisor. The condition must also be noted on the traveler's travel expense reimbursement form. The notation on the travel expense form must include a short description of the severe inclement weather, the name of the supervisor who was notified and the date and time of notification.

B. *Authorization & Reimbursement of Expenses (See Section "G" for county boards, commissions and non-employees.)*

1. **In-State Day Travel**:
   a. Authorization for in-state day travel does not require use of the "Travel and Business Expense Authorization" (TBEA) form. However, individual departments may choose to require use of this form for day travel.
   b. Reimbursement for in-state day travel requires completion of an "Expense Reimbursement" form and authorization from the department head or designee.

2. **In-State Overnight Travel**:
   a. Authorization: County employees, other than elected officials and department heads, must obtain prior authorization from the department head or designee. Use of the "Travel and Business Expense Authorization" (TBEA) form is required.
   b. Where four (4) or more employees from one department attend the same conference, prior authorization must be obtained from the County Executive.
   c. Elected officials and department heads do not require prior authorization from the Executive. For audit purposes, it is recommended that a TBEA form be completed prior to travel.
   d. Reimbursement for travel requires completion of an "Expense Reimbursement" form and authorization from the department head or designee.

3. **Out-of-state travel, including out-of-state day trips**:
   a. Authorization: County employees must obtain prior authorization from both the department head and the appropriate elected official. Use of the "Travel and Business Expense Authorization" (TBEA) form is required.
   b. Reimbursement for day travel requires completion of an "Expense Reimbursement" form and authorization from the department head or designee.

4. **All travel expenses of persons who are not county employees**, not elected officials, nor members of boards or commissions must be authorized in advance by the County Executive, except in cases of prior approval such as contracts, grants and budgets.

5. **Actual expenses that exceed by 15% in aggregate those previously authorized** by the Executive must be re-authorized by the department head and Executive before payment or reimbursement of expenses will be made. Use of the "Travel and Business Expense Authorization" (TBEA) form is required.

C. *Travel Expenses - Meals*

1. **General Meal Expenses**

   Reimbursement payment will be based upon **per diem (see definitions) and will be in-lieu of the actual cost of the meal**, tip and incidentals. The per diem reimbursement shall only apply to day travel when the overall travel exceeds 12 hours. Actual expenses will be reimbursed only in special circumstances and will be based upon receipts. The circumstances justifying the need to use actual expenses will be defined and approved by the department head. This process is not to be used to circumvent the per diem reimbursement process.

   a. Per diem will, to the extent sufficient available resources exist, equal the Meals and Incidental Expense Allowance of the U.S. Federal Government, per Internal Revenue Service Publication 1542, Per Diem rates (for travel within the contiguous United States). Per diem for travel to non-contiguous U.S. locations and foreign travel will be reimbursed based on rates attached to the GSA website (US General Services Administration). Visit: US General Services Administration Per Diem Rates for the most up-to-date per diem rates.

   b. Per Diem: Types of costs included in per diem include:
      - The basic cost of the meal,
      - Any incidental expenses,
      - Any applicable sales tax, and
      - Any customary tip or gratuity.

   c. Reimbursement for meal expenses is not to be authorized when an employee typically would not incur expenses for meals because they are furnished by the hosting party. The only exception would be if dietary restrictions cannot be met by the hosting party.
      - Regular per diem reimbursement is not given when meals are provided by the host facility visited or when included in the registration fee for a meeting, conference, workshop, seminar or convention.
      - Meal reimbursements are not required to be reduced or eliminated due to meals served on airlines. Similarly, meal reimbursements are not required to be reduced for continental breakfast included in the registration fee of a meeting, conference, workshop, seminar or convention.

   d. See Section J of this policy, Documentation of All Expenses Required, for travel and reimbursement documentation requirements.

2. **Meals - Overnight Travel**

   a. Per diem for the first day of overnight travel and last day of overnight travel will be reimbursed at 75%. The seventy five percent per diem rates can be

   b. found by visiting US General Services Administration Per Diem Rates (GSA) website.

   c. When a meal or meals are provided at no cost in conjunction with travel events, the full meals per diem reimbursement rate is reduced by the full amount of the provided meal(s). The full incidental amount is still allowed.

d. When meals are provided on a travel departure or return day, the full meal per diem reimbursement rate is reduced by the full amount of the appropriate meal(s) followed by a 75% prorating of the balance. A meal breakdown, "Meals and Incidental Expense Breakdown" of breakfast, lunch, dinner and incidentals can be found on the GSA website US General Services Administration Per Diem Rates.

D. *Travel Expenses – Lodging*

1. The County will reimburse county employees and elected officials for qualified lodging expenses incurred while on official county business trips based on **original** detailed receipts for actual expenses. Per diem will not be paid for lodging.

2. Reimbursement for lodging expenses incurred within or equaling fifty (50) miles (most direct road miles measured from the lodging facility) of the closer of either the employee's official residence or official work location is **not allowed** except under one of the following three conditions:
   a. An overnight stay in commercial lodging to avoid having an employee drive back and forth for back-to-back late night/early morning official county business (late night/early morning defined as total time, including travel, is beyond your normal workday plus three hours).
   b. When a work emergency or the health and safety of travelers is of concern as provided in Section A, item 7.
   c. When the department determines that staying overnight is more efficient and/or effective.

Refer to Section B of this policy for required authorizations.

E. *Travel Expenses - Transportation*

1. The County will reimburse county employees and elected officials for transportation expenses, such as air fare, taxi fare (including tip), Uber/Lift fare (including tip) or train fare, other than vehicle mileage incurred while on official county business trips based on **original** detailed receipts for actual expenses.

2. Employees and elected officials are encouraged to use the least cost method of transportation. Where possible, they are also encouraged to carpool.

3. Personal vehicle mileage will be reimbursed at the rate established pursuant to SCC 3.36.020(2), except as otherwise provided by law.

4. Vehicle mileage for reimbursement will be computed as the lower of: (1) the estimated distance from the employee's official work location to the destination, or (2) the actual

distance from the employee's official residence to the destination. Also included is the return trip.

5. Meals purchased in flight or on a train are considered a part of the transportation costs and is not a part of the per diem reimbursement.

6. Whenever a rental car is procured for the travel, the employee or elected official shall obtain from the rental company, if offered, the Collision/Loss Damage Waiver and Roadside Protection (or similar provision). However, the employee or elected official shall NOT obtain liability insurance or personal effects insurance (or similar provision) or medical insurance.

7. The County will reimburse employees and elected officials for mileage when required to travel to an out-of-town location. Reimbursement will only be for mileage that exceeds the mileage of their regular daily commute.

F. ***Other Travel Expenses***

1. The County will reimburse county employees, elected officials or others for other job-related travel expenses (e.g. parking, laundry or dry cleaning services when staying longer than one week, business telephone calls) incurred while on official
2. county business based on **original** detailed receipts for actual expenses. For business expenses see policy 1209 for additional information and requirements.

3. Expenses of $10 or less per day for which no receipt is issued (such as parking, tolls, incidentals, etc.) will be considered for reimbursement provided the department head or designee deems the expense reasonable and not excessive in total. An explanation of what the expense was for, date and cost must be submitted with the reimbursement form.

G. ***County Boards, Commissions, Witnesses, Quasi-Employees & Management Candidates***

1. The county will reimburse members of county boards and commissions for mileage to and from meetings and for other expenses approved by the applicable department head or designee to the extent authorized by SCC 2.03.070.

2. The County will reimburse county boards, commissions and persons who are neither county employees nor elected officials for travel and expenses where the payment can be reasonably construed to be in consideration for a service performed or other substantial benefit received by the county of commensurate value. In addition to other requirements, this type of reimbursement requires prior authorization and documentation as provided in this policy. For additional requirements please see sections B, F and J of this policy. For business expenses see policy 1209 for additional information.

3. The Prosecuting Attorney's Office (PAO) is exempt from submitting TBEAs for witnesses who must appear before a court or a deposition; however, the PAO is obligated to comply with the remainder of this policy.

4. Departments may request to reimburse prospective management level employees and commissioned positions for travel expenses incurred in connection with interviews or examinations that take place 50 miles or more away from their residence.
   a. The Travel and Business Authorization form must be completed.
   b. Prior approval from the department head or designee and appropriate elected official or designee is required.
   c. Air transportation expenses are allowed but may not exceed the equivalent of round-trip economy air fare.
   d. The County reimburses expenses for traveling by taxi, bus or rental car between the common carrier terminal (usually airport) and lodging as required for the interview or examination.
   e. Lodging expenses should be reasonable and relative to the lodging per diem on the GSA website for the Everett area. GSA website is [US General Services Administration Per Diem Rates].

H. *Disallowed Expenses*

1. The county will not provide reimbursement for the following:
   a. Fines, penalties, and/or forfeitures.
   b. Tobacco, vaping or cannabis products, alcoholic beverages, entertainment, personal clothing, sundries, personal telephone calls or telegrams, or other like personal services or items.
   c. Meals or lodging in lieu of other meals and/or lodging expense which are included in a convention or other registration fee, see section C, 1e and 2e for exceptions.
   d. First-class travel accommodations, unless pre-authorized by the appropriate elected official or designee.
   e. Expenses in excess of per diem which are deemed excessive by the appropriate approving authority.

I. *County Employees/Elected Officials May Claim Reimbursement For Travel Expenses Incurred On Behalf of Others*

1. County employees and elected officials may claim reimbursement based on **original** detailed receipts for transportation, lodging, and meals when incurred by them on behalf of others, except for disallowed expenses itemized in section H of this policy. See Section J, items 4 and 5 for documentation requirements.

J. Documentation of All Expenses Required

1. All requests for reimbursement must be submitted on a travel expense reimbursement form adopted by the Finance Department.

2. The Travel and Business Expense Authorization form and Expense Reimbursement form are located on SnoCo Connect. Departments that do not require pre-authorization of day travel are not required to complete the Travel and Business Expense Authorization form but must still complete the Expense Reimbursement form.

3. Original detailed receipts must be attached to the expense reimbursement form for lodging, transportation and other travel expenses claimed, other than mileage, except when receipts are not issued (see section F). If a receipt is lost a "Missing Receipt" form must be completed. The form is located on SnoCo Connect.

4. When an employee or elected official claims reimbursement for travel expenses incurred on behalf of another (except for per diems which cannot be claimed on behalf of another), in addition to other requirements, a detailed accounting must be attached to the expense reimbursement form which includes at least the following:
   a. Name, department, and title, if any, of the person on whose behalf expenses were incurred.
   b. Whether the person is a county employee and, if not, the nature of his or her connection with county business.
   c. Who provided the lodging, meals, or other services.
   d. A statement of the county business that was being carried out when the expenses were incurred.

5. In addition to other requirements of this section, payment requests submitted by or on behalf of a person who is neither a county employee, elected official, nor a member of a board or commission must include a description of the service performed or other substantial benefit of commensurate value received by the County.

K. Expenses Related to Official County Business May Be Charged to County Credit or Purchase Cards (Charge Cards)

1. Charge cards shall not be used for cash advancements, personal expenses, capital expenses or for the purchase of alcohol.

2. Within 10 business days after receipt of the charge card billing statement, the department head, elected official or employee using a charge card shall submit a fully itemized travel expense reconciliation. Requests to make payments on the charge cards shall be submitted and audited by the Finance Department. The cost of disallowed items or items not properly

identified shall be paid to the County by check, cash (United States currency), or salary deduction.

3. If, for any reason, disallowed charges are not repaid before the charge card billing is due and payable, Snohomish County shall be owed the amount of the disallowed charges plus interest at the same rate as charged by the company that issued the charge card. The repayment shall be made by the traveler immediately upon identification of disallowed charge(s).

4. Any department head, elected official or employee who has been issued a charge card shall not use the card if any disallowed charge is outstanding and shall surrender the charge card upon demand of the Finance Director.

RECORDS:

Records shall be readily assessable, legible, traceable to the signature, and protected from degradation.

DEFINITIONS:

Definitions applicable to this Policy:

- **CONTINENTAL UNITED STATES** – As used in this policy, all areas in the 48 contiguous states and the District of Columbia.
- **DE MINIMIS** – No more than 50 percent of the current applicable per diem rate.
- **DETAILED RECEIPTS** – Receipts that itemize (list) items purchased including their cost and method of payment. A receipt showing only the total of the purchase does not qualify for a detailed receipt.
- **FOREIGN TRAVEL** – Travel in all areas of the world outside of the United States of America and its possessions.
- **INCIDENTALS** – Examples of incidentals include monetary exchange rates, fees and tips given to porters, baggage carriers, hotel maids, stewards or stewardesses, transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site.
- **NON-CONTIGUOUS UNITED STATES** – As used in this policy, all areas in Alaska, Hawaii, Commonwealth of Puerto Rico and all areas in possession of the United States of America throughout the world.
- **OFFICIAL RESIDENCE** – The city, town or other location where an elected official or employee maintains a residence that is used as their primary domicile.
- **OFFICIAL WORK LOCATION** – For elected officials, the city, town or other location where their office is located, or the city, town or location where their work is performed on a

permanent basis. For employees, the pre-determined, pre-approved workplace an employee is required to perform the duties of their position on a regular or recurring basis. For those approved for ***fulltime telework***, this location is documented in the employee's telework agreement, but can change to a Snohomish County owned or operated worksite when a work assignment requires the employee report to the County campus. For all other employees, including those approved for ***hybrid telework***, this is a Snohomish County owned or operated worksite.

- **PER DIEM** – Pre-defined flat travel rate that is used in place of actual receipts for daily travel costs covering meal and incidental expenses while in travel status.
- **QUALIFIED LODGING EXPENSES** – Related expenses incurred when traveling 50 miles or more or an average 1-hour travel time from the closer of either the employee's official residence or official work location.
- **REGULAR WORK SCHEDULE** – Hours a person normally works, assigned hours of work.
- **TIPS** – Gratuities for service may be costs incurred during travel. They may take the form of tips for baggage handling, bellhops, taxi, Uber/Lyft, etc. As a rule, tips should not exceed 20% of the cost bill/fare or never more than $10 for baggage handling and bell hops but are at the discretion of the department director or elected official for approval.
- **TELEWORK – FULLTIME** – An arrangement where the employee does not regularly report to a Snohomish County owned or operated worksite.
- **TELEWORK – HYBRID** – An arrangement where the employee has both an ongoing, regular telework arrangement and also reports to a Snohomish County owned or operated worksite.
- **TRAVEL STATUS** – The official status of an employee when temporarily assigned to conduct County-related business at an out-of-town location (ie, somewhere other than an official work location.)

REFERENCES: (Note: Regulatory references should only be listed above)

- **N/A**

REVISION TABLE

Date	Description of changes
11/01/2025	Simplified the policy and adopted non-exempt pay process
10/08/2021	
03/03/2021	
08/14/2018	
11/15/2017	
07/24/1995	

APPROVAL TABLE (highlighted area must always approve)

Role/Title	Approve	Notification of Change
Operational Excellence	X	
Policy Owner/ Director of Finance	X	
Director of Finance	X	
County employees, elected officials		X