

**NASSAU COUNTY
LOCAL ECONOMIC ASSISTANCE CORPORATION**

**TRAVEL
and
MEAL ALLOWANCE
and
REIMBURSEMENT POLICY GUIDEBOOK
(Directors and Employees)**

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REIMBURSEMENT POLICY GUIDEBOOK**

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SECTION I

INTRODUCTION

As a director or employee of the Nassau County Local Economic Assistance Corporation (“NCLEAC”), your assignments may require that you travel on official NCLEAC business or that you expend funds in the performance of your duties for NCLEAC. The material in this Guidebook will assist you in the preparation of necessary pre-travel forms, procurement of travel arrangements and the procedures for obtaining reimbursement for your expenses in the fastest way possible. This Guidebook also covers when and to what extent meal cost may be reimbursed and reimbursement for certain miscellaneous expenses.

It is the policy of NCLEAC to monitor and exercise economy in the approval of travel and meal expenses as well as to ensure the proper reimbursement to directors and employees for travel and meal expenses incurred as official representatives of the NCLEAC. Employees and directors who incur expenses in connection with their employment at, or representation of, the NCLEAC will receive reimbursement only to the extent that such expenses are actual, reasonable and necessary, are directly related to the mission of NCLEAC, and meet the conditions set forth in this Guidebook.

Please note, you will be expected to present receipts for virtually all expenses for which you wish to be reimbursed.

Any deviation from this Guidebook shall be examined on a case-by-case basis and will require the approval of the directors of the NCLEAC.

SECTION II

GENERAL CONCEPTS

Definitions:

The definitions contained herein are for the purposes of travel and meal expense claims only.

Per Diem Allowance –

A per diem allowance is a unit of reimbursement, which includes meals and lodging.

Official Station –

The official station is used to determine allowable travel expense reimbursement. The official station of an employee is the main NCLEAC office, currently at 1 West Street, 4th Floor, Mineola, New York, from which the subject travel originates. An employee is in official travel status when he or she is on official business at more than 35 miles from his/her designated official station. A member is in official travel status when he or she is on official business at more than 15 miles from his/her designated official station.

Tax Exempt Status –

The NCLEAC is a tax exempt entity. Accordingly, a Tax Exemption Certificate may be presented at the time you procure on behalf of the NCLEAC any goods and, if taxable, services, to realize an exemption from paying NYS and local sales taxes.

Actual, Necessary and Reasonable Expenses –

Only the actual, necessary and reasonable expenses essential to the ordinary comforts of a traveler in the performance of official duties will be reimbursed. These expenses should be in accordance with the established guidelines discussed herein. The NCLEAC reserves the right to refuse reimbursement of any expense that does not meet this criteria. In addition, in no event shall the purchase of alcohol or tobacco products, or expenses incurred by an NCLEAC director, officer or employee on behalf of a spouse, friend or guest of an NCLEAC director, officer or employee be reimbursed by the NCLEAC.

Planning Your Trip

This Guidebook is organized into numerous parts dealing with the various aspects of planning for your trip, documenting your trip and claiming for travel expense reimbursement and/or obtaining an advance.

The Expense Reimbursement System:

General

You are normally expected to personally provide the funds for your expenses while traveling. Upon your return, NCLEAC will reimburse you for the actual, necessary and reasonable expenses which you incurred in the performance of official NCLEAC business. Reimbursement will be made subject to the maximum rates set forth in the Addendums. Air and train tickets may be provided to you. (See Section III regarding travel advances).

Claiming Reimbursement

You can claim for reimbursement according to the procedures set forth in Section XI. You should try to request reimbursement within two to four weeks after completion of your travel assignment. Be sure to attach all original receipts where required and to obtain all necessary approvals.

NCLEAC will not reimburse for any expenses greater than six (6) months old from date of purchase regardless of existence of receipt.

SECTION III

TRAVEL REQUIRING APPROVAL

Travel to destinations more than fifty miles from your Official Station requires the completion of the “Pre-Trip Memorandum” Form. Travel of less than fifty miles, not involving an overnight stay, entirely within New York State and not involving air travel may be approved by the Chief Executive Officer after the trip (although you may wish to obtain pre-approval anyway).

The following approvals are required depending on the nature of travel:

<u>Type of Travel</u>	<u>Approval(s) Required*</u>
All travel over 50 miles	Chief Executive Officer
Overnight stay within New York State	Chief Executive Officer
Out of State travel	Chief Executive Officer

* In the event of travel by the Chief Executive Officer, approval may be obtained from the Chief Financial Officer of NCLEAC.

Please note that a copy of your Pre-Trip Memorandum Form must be attached to your Expense Report (using the form attached hereto as Exhibit A or such other form as may be customarily used by NCLEAC or approved by the board of directors of NCLEAC from time to time) when submitted for reimbursement.

Travel Advances

NCLEAC policy dictates that, generally, directors and employees use their own resources to fund travel expenses other than transportation costs. However, the Chief Executive Officer, Chairman or Vice Chairman may authorize cash advances for travel expenses to directors and employees whose duties require overnight travel on official NCLEAC business. An employee or director may request a travel advance by completing the travel advance section of the “Pre-Trip Memorandum” Form. Advances will be provided by check or direct deposit. Advances for a pre-approved trip of up to \$500 may be authorized by the Chief Executive Officer, or in the event the Chief Executive Officer is not available, the Chief Financial Officer of NCLEAC. Advances over \$500 require the approval of a majority of the NCLEAC directors.

Settlement of Advances

Travelers are urged to settle their travel advances within 2-4 weeks upon return from their trip by deducting the amount of the advance from their Expense Report. Only 1 travel advance may be outstanding at a time.

SECTION IV

MODES OF TRANSPORTATION

Transportation by Common Carrier

The Chief Executive Officer must specifically approve in writing any exception to the use of an approved New York State or Nassau County travel agent.

Note: Always request the lowest available rate when requesting a train or airline ticket. Generally, this is the State-OGS contracted rate. However, there may be instances where a lower promotional rate is being offered, perhaps from another airport (Newark vs. La Guardia for example). In addition, there may be instances where instead of returning home by air on Friday, it is less expensive to return home on Saturday; of course you must factor in the cost of the extra night's hotel accommodations.

Air Travel

Air travel should only be used in lieu of train or bus travel when it is in the best financial or operational interest of the NCLEAC. In general, air travel should only be considered when the distance traveled is over 200 miles.

All air travel is to be booked in coach.

Automobile Rentals

When renting a vehicle while on official business, you should rent in the name of NCLEAC, and sign the Rental Agreement as agent for NCLEAC. Collision Damage Waiver (CDW) Insurance is to be accepted.

As indicated above, a Tax Exemption Certificate, obtainable from the Chief Executive Officer, must be presented to the rental agency at the time of pick-up. Employees and directors will not be reimbursed for any New York State sales taxes paid. Out of State sales taxes are not exempt however, and will be reimbursed.

SECTION V AUTOMOBILE USE REIMBURSEMENT

Travel for which you are claiming mileage reimbursement must be recorded on the Mileage Reporting Sheet located on the reverse side of the Employee Expense Report Form.

Reimbursement for use of personal cars is restricted to actual mileage between your official station and your NCLEAC travel destination. Deductions must be made for any personal mileage incurred during your business trip, and you cannot claim reimbursement for normal commutation costs between your residence and office.

Employees may wish to accumulate numerous short trip reimbursements and aggregate same. The Chief Executive Officer may establish further policies in this regard.

Please refer to Section XII, Appendix B for the current auto mileage reimbursement rate.

SECTION VI LODGING AND MEALS

General

NCLEAC has adopted the receipted method of reimbursing employees for the cost of lodging and meals. The unreceipted “per diem” method is not acceptable.

To be eligible to claim reimbursement for lodging and/or meals, you must have been on official travel status, i.e. your business destination must have been at least 35 (15 miles for directors) miles from your official station, and your travel assignment must have been at least 2 hours in duration.

The receipted method of travel reimbursement provides reimbursement of lodging costs based on the area of assignment, and an allowance for meals. Receipts for lodging are required. Additionally, you may be reimbursed for incidental travel expenses such as laundry expenses, telephone costs, newspaper, etc. upon presentation of receipts for same. While you are encouraged to obtain receipts wherever possible, the NCLEAC acknowledges that certain expenses (e.g. tips) are difficult to document. Therefore, incidental expenses under \$10 need not be receipted. Receipts are required for meals associated with overnight travel.

In instances where the hotel room rate is above the maximum per diem, you can obtain full reimbursement provided that you provide an explanation as to the reason the maximum rate was exceeded (i.e. hotel’s lowest government/corporate rate exceeded the maximum rate; seminar/conference was held at hotel, etc.). This explanation must be approved by the Chief Executive Officer. Without such an explanation and approval, you will only be reimbursed for the maximum hotel per diem rate as outlined in Section XII, Appendix C. You must be sure to attach your lodging receipts to your Expense Report.

NOTE: NCLEAC directors and employees on business trips are exempt from paying NYS and local sales taxes. Therefore, please present a Tax Exemption Certificate to the hotel. You will not be reimbursed for any NYS sales taxes paid. Out of State sales taxes however, are not exempt and you will be reimbursed.

OTHER MEAL REIMBURSEMENTS:

Day Trip Meals (Non-Overnight Travel)

If you take a non-overnight day trip and work 10 or more hours that day, you can obtain reimbursement for breakfast and/or for dinner if you return home 8:00PM or later. You may also obtain reimbursement for lunch meals. Receipts for such meal(s) are needed. (See Section XII, Appendix E for maximum rates). Note: In order to be entitled to any such meal reimbursement, you must have been in official travel status, i.e. 35 (15 miles for directors) miles from your official station for 2 or more hours.

Overtime Meals

If you work 10 or more hours and leave 8:00PM or later, you can receive dinner reimbursement with a receipt. On a Saturday or Sunday, if you work 4 or more hours, you may claim lunch reimbursement, with a receipt. Should you work 10 or more hours on a Saturday or Sunday, you may also claim dinner reimbursement, with a receipt. See Section XII, Appendix E for maximum amounts.

SECTION VII SEMINARS AND CONFERENCES

Attendance at seminars, training or educational programs and conferences require approval of the Chief Executive Officer, or if it is the Chief Executive Officer who will be attending, then the Chief Financial Officer, and said attendance must be directly relate to the mission of the NCLEAC.

A Pre-Trip Memorandum Form must be completed prior to making travel arrangements if the seminar, training or education program or conference is overnight or longer.

In most cases you should prepay for a seminar, training or educational program or conference only after obtaining approval of your Pre-Trip Memorandum Form, if applicable.

When a seminar, training or educational program or conference is held in a hotel, you may stay at said hotel, even if they charge more than the per diem rate, if a less expensive hotel is not in the immediate area.

Should a seminar, training or educational program or conference provide meals, you cannot also claim a meal expense reimbursement.

SECTION VIII REIMBURSABLE MISCELLANEOUS EXPENSES

Dues, Memberships and Professional Fees

Dues, memberships and professional fees that are primarily for the personal gain of NCLEAC directors, officer or employees or that are not directly related to the mission of the NCLEAC are not reimbursable. Dues and membership fees that are required for the NCLEAC to be a member of a group or organization that is directly related to the mission of the NCLEAC are permitted and, if paid for by an NCLEAC director, officer or employee, are reimbursable. All other forms of dues, memberships and professional fees are to be approved by the NCLEAC directors on a case-by-case basis. You should complete the Payment Authorization Form and attach all supporting documentation.

Telephone Charges

NCLEAC will reimburse you for business calls made from your home, hotel or cellular telephone provided that you furnish receipts and identify whom you called, their affiliation and the business purpose of the call. Similarly, any internet access or similar charges incurred while away from the office incurred to monitor or conduct business e-mail activity will be reimbursed.

When in overnight travel status, you can claim a “reasonable” reimbursement for non-business calls made from your hotel room or other travel location.

Credit Card Fees

Annual membership fees for personal credit cards, even if used for business travel, are not reimbursable.

NYS and Local Sales Taxes

NCLEAC directors and employees should not pay NYS or local sales taxes on business related purchases as the NCLEAC is classified as a NYS Governmental Agency. A Tax Exemption Form is to be presented to the vendor at the time of your purchase. Directors and employees will not be reimbursed for NYS or local sales taxes paid. Please note that sales taxes outside of NYS must be paid and are fully reimbursable.

SECTION IX

APPLICANT/VENDOR BUSINESS MEALS

Business breakfast, lunch and dinner expenses are acceptable for those specific circumstances where a definite NCLEAC relationship exists or where the expense is incurred as a result of NCLEAC requesting the applicant or vendor to perform a specific action. Such expenses must be directly related to the mission of the NCLEAC and must receive prior authorization from the Chief Executive Officer. To be reimbursable, a meal must have been necessitated to meet the time requirements of the applicant, potential applicant, vendor or potential vendor. Attendance at such meetings by other than the principal NCLEAC employee or director must be demonstrably required and not be at the discretion of the employee or director. Reimbursement for the portion of the meal expense allocated to the applicant/vendor (*i.e.*, the portion not allocable to the NCLEAC employee or director) requires approval by the Chief Executive Officer or the NCLEAC directors, as applicable.

Original receipts must be submitted to obtain reimbursement. In addition, you must indicate the business guest's name, affiliation and indicate the business purpose for the business meal.

The maximum allowable reimbursable amounts are shown in Section XII, Appendix F.

NOTE: Expenses for entertainment by an NCLEAC director, officer or employee, such as tickets to games, nightclub expenses, golf outing fees or other expenses of similar social outings shall not be reimbursed by the NCLEAC because such activities are primarily personal in nature and not necessary for the NCLEAC to perform its mission.

SECTION X

PROCURING TRAVEL ARRANGEMENTS

You should contact one of the other approved travel agents to make all your travel arrangements. Identify yourself as an NCLEAC employee and proceed to make your travel arrangements. The Chief Executive Officer can advise you if any other travel agents are approved from time to time.

Be sure to request the most economical rates, which usually will be the “government rate”. However, there may be cheaper rates or promotions that should be used. As far as airfare, many times it is cheaper to fly from Newark Airport instead of Kennedy or LaGuardia. Also, if your trip requires a flight return on a Friday, it may be cheaper to fly back on Saturday. The bottom line is to inquire as to the lowest available rates and to try to be flexible with departure and arrival times. Of course the earlier your reservations are made, the more options of obtaining the lowest rates will be available to you.

Unused Airplane, Train and Bus Tickets

Any unused airplane, train or bus tickets are to be immediately returned to the Chief Executive Officer. The unused tickets will be returned to the applicable travel agent for credit.

SECTION XI TRAVEL REIMBURSEMENT PROCEDURES

The first step in obtaining reimbursement for business travel expense is to complete the Expense Report Form. Original receipts, where required, must be attached to the Expense Report. The cost of train, air or bus tickets furnished to you by NCLEAC are not to be included in the Report. Instead, just attach the passenger receipt ticket to the back of the Report. Be sure to attach your approved Pre-Trip Memorandum to the Expense Report if applicable. If you received a travel advance, be sure to indicate this amount in the space provided on the Report and deduct this amount from the total reimbursement claimed. When claiming personal auto mileage reimbursement, be sure to complete the Mileage Reporting Sheet.

Be sure to complete the “Purpose of Trip/Reason for Expense” Section on the Expense Report.

After obtaining all necessary approvals as indicated on the Expense Report, you should submit your Report directly to the Chief Executive Officer, or in his or her absence, the Chief Financial Officer.

SECTION XII APPENDICES TO TRAVEL GUIDELINES

APPENDIX A

SAMPLE TRAVEL FORMS

Exhibit A	Expense Report
Exhibit B	Pre-Trip Memorandum

EXHIBIT A
Expense Report
(see attached)

EXHIBIT B

Pre-Trip Memorandum

(see attached)

APPENDIX B

AUTOMOBILE MILEAGE REIMBURSEMENT RATE

The mileage reimbursement rate is the IRS mileage allowance in effect from time to time (which for the year 2021 is currently 56 cent per mile).

APPENDIX C

RECEIPTED METHOD

The maximum allowances for receipted lodging and meal reimbursements are the same as those adopted by the Federal government from time to time. Such allowances are currently available on the following website: www.policyworks.gov/org/main/mt/homepage/mtt/perdiem/travel.htm.

If extenuating circumstances require you to incur lodging expenses greater than the per diem, be sure to attach your original hotel receipt to your Expense Report, indicate why the per diem rate was exceeded and submit same to the Chief Executive Officer for approval.

APPENDIX D

MAXIMUM MEAL ALLOWANCE FOR NON-OVERNIGHT DAY TRIPS

The meal allowances stated below only apply to day trips where your destination is over 35 miles (15 miles for members) from your official station and you were in official travel status for at least 2 hours:

Breakfast Allowance (When leaving home on official travel status) \$20.00

Lunch Allowance (When on official travel status) \$25.00

Dinner Allowance (When returning to home or official station 8:00PM or after) \$45.00

APPENDIX E

OVERTIME MEAL & TRAVEL ALLOWANCES

Dinner Allowance

Dinner Allowance may be claimed if you work 10 hours or more and leave the office 8:00PM or later. Receipts are required. **\$40.00**

Lunch Allowance

Lunch Allowance may be claimed if you work 4 or more hours on a Saturday, Sunday or Federal holiday. Receipts are required. **\$25.00**

Travel Allowance

Should you work 10 hours or more and leave the office 8:00PM or later during the week, or work 4 or more hours on a Saturday, Sunday or a Federal holiday, you can obtain reimbursement for travel to your home provided that you furnish original receipts for taxis, tolls, app based ridesharing service, etc. If you use your personal auto, you must complete the Mileage Reporting Sheet. **\$90.00 maximum**

APPENDIX F

ALLOWANCES FOR CLIENT BUSINESS MEALS

Listed below are the maximum reimbursement rates for Client Business Meals. Original receipts are required to obtain reimbursement.

Client business meals require approval.

Client Business Meals

Nassau County, Suffolk County and Metro New York City

Breakfast	\$20	per person
Lunch	\$25	per person
Dinner	\$45	per person

Upstate New York

Breakfast	\$15	per person
Lunch	\$20	per person
Dinner	\$40	per person

Any deviations from the above maximums require a memo of explanation approved by the Chief Executive Officer.