

## Policy 2.11

<b>POLICY TITLE:</b>	<b>TRAVEL</b>	<b>POLICY #2.11</b>	<b>REVIEW DATES</b>	
<b>Topic Area:</b>	FINANCE	<b>ISSUED BY:</b>	8/22/24	
<b>Applies to:</b>	Lakeshore Regional Entity Staff, Contracted Employees, Board of Directors	Chief Financial Officer		
<b>Developed and Maintained by:</b>	LRE Chief Financial Officer	<b>APPROVED BY:</b>		
<b>Supersedes</b>	N/A	Chief Executive Officer		
		<b>Effective Date:</b>	<b>Revised Date:</b>	
		February 7, 2022	May 5, 2026	

### I. PURPOSE

LRE recognizes that employees, interns, volunteers, Board members, and contractors may be required to travel on behalf of LRE. It is the intent of LRE to provide for the reasonable expenses associated with that travel.

### II. POLICY

It is the policy of Lakeshore Regional Entity (LRE) that all reasonable expenses for official travel will be reimbursed in accordance with State and Federal laws and the guidelines set forth below. It is recognized that exceptions are on occasion, necessary. Such exceptions shall be approved, in advance, when possible, by the Chief Executive Officer (CEO).

- A. All individuals are required to drive their own automobile in the course of their employment. Employees will be reimbursed at IRS Mileage Rate. Mileage will generally be computed from the employee's approved work site and shall be based on the approved GPS methodology. No transportation cost will be allowed between an employee's residence and the approved work site. When an employee originates work at a location other than their approved work site, mileage shall be reimbursed if the difference to the destination is greater than the distance to the approved work site. Reimbursement shall be based on the "lesser rule" in calculating the difference from travel to the approved work site. The approved work site of a Board member is determined to be their home and reimbursement shall be calculated from that starting location. Carpooling when appropriate is expected and only the employee whose personal automobile is utilized for the travel will be reimbursed for mileage.
- B. Should employees/interns/Board members/volunteers attend pre-authorized meetings, conference, conventions, or seminars on behalf of LRE, the following shall apply:
  1. Travel by private automobile shall be reimbursed at the IRS mileage rate, provided reimbursement shall not exceed tourist air fare, plus an allowance to and from the airport.

2. If travel is by common carrier, tourist fare will be reimbursed if receipts have been retained and submitted with the expense report.
  3. Reimbursement for meals plus tip will be allowed while traveling out-of-town to/from or at the place of any meeting, conference, seminar, or convention at the lesser of the daily amount established by the Internal Revenue Service (IRS) or the daily per diem amount established by the LRE. Exceptions may be granted for a high-cost locality following the steps outlined in the LRE's Travel Policy Procedures.
  4. Detailed receipts are required to be reimbursed (Credit slips not detailing items purchased are not acceptable). Claims for reimbursement of conference expenses (other than mileage) must be supported with adequate documentation (receipts) for reimbursement to be made. Documentation must include proof of payment: detailed credit card statement; original receipt from conference stating amount paid; or copy of personal check with registration documentation.
  5. Tolls will be reimbursed when it is necessary as part of the trip on behalf of LRE; taxi fare is reimbursable only if the trip was made by common carrier.
  6. Parking fees during the conference, convention, seminar, or meeting will be reimbursed if receipts are retained and submitted with the expense report.
  7. Lodging costs and incidental expenses for overnight stays outside of the Greater Norton Shores Area or more than 75 miles from the employee's approved work site will be reimbursed for employees who are on LRE business lasting eight or more hours. An exception may be authorized by the Chief Executive Officer or designee. Employees who have a good reason for an exception are required to seek initial approval from their immediate supervisor, who will then forward the request to the CEO (or designee) indicating their rationale for support for an exception.
- C. Travel Voucher reports shall be approved by the Chief Financial Officer (CFO) or designee for payment after the appropriate Supervisor approvals and following the convention, conference, seminar, or meeting attended by the employee.
- D. Expense Not Reimbursed: LRE does not reimburse expenses which are not pertinent to required travel unless specific advanced approval has been obtained in writing from the CEO and may include but is not limited to.
1. Mileage from the employee's home to and from approved work site.
  2. Expenses associated with speeding or parking violations.
  3. Alcoholic beverages.
- E. Expense submitted greater than 60 days: All reimbursement requests must be submitted within 60 days of the travel expense being incurred. Per the IRS Publication 463, "Travel, Entertainment, Gift, and Car Expenses," employees must adequately account to LRE for travel expenses within a reasonable period of time or the amount may become taxable. A reasonable period of time is defined as adequately accounting for your expenses within 60 days of them being incurred. Any reimbursement requests submitted after 60 days require approval of the Chief Executive Officer.

### III. **APPLICABILITY AND RESPONSIBILITY**

This policy applies to LRE staff, interns, volunteers, Board members and contractors.

### IV. **MONITORING AND REVIEW**

The Chief Financial Officer, in conjunction with the Chief Executive Officer, will review this policy on an annual basis

### V. **DEFINITIONS**

**Airfare:** Cost of “coach” ticket. Employees will be expected to get advance coach tickets whenever possible. Airfare requests must have prior supervisory approval and Executive approval, in which case reimbursements will be granted for distances that would be unreasonable, impractical or more costly to drive.

**Approved Work Site:** An employee’s approved work site is the LRE office located in Norton Shores, MI or as indicated in the position assessment for permanent remote work and employee’s remote work agreement (does not include remote work agreements due to COVID-19). Some employees, with variable assignments, may have a daily approved work site assignment, which is defined based on their established work schedule. For the purpose of this policy, the approved work site for Board members or volunteers is the address provided on their employment forms (or home).

**Carpooling:** an arrangement in which a group of people commute together by automobile.

**Common Carrier:** A person or a commercial enterprise that transports passengers or goods for a fee and establishes that their service is open to the general public. Typical examples include railroad, airline, and taxi service.

**Greater Norton Shores Area:** Within 75 miles from the LRE office in Norton Shores, MI

**IRS:** Internal Revenue Service

**Lesser Rule:** When travel from an employee’s home to an alternate work location, or from an alternate location to home, transportation expenses must be reimbursed at the current mileage rate using the lesser of 1) Mileage between the employee’s home and the alternate work location, or 2) Mileage between the employee’s approved work site and the alternate work location.

**Lodging:** Hotel/motel expenses

### VI. **REFERENCES AND SUPPORTING DOCUMENTS**

- A. IRS Mileage Rates: <http://www.irs.gov/Tax-Professionals/Standard-Mileage-Rates>
- B. IRS Publication 463

**VII. RELATED POLICIES AND PROCEDURES**

LRE Policy 2.4 – Board Member Per Diem and Reimbursement

**VIII. CHANGE LOG**

Date of Change	Description of Change	Responsible Party
2/17/2022	New	Chief Financial Officer
10/23/24	Update template	Chief Financial Officer
5/5/2026	Policy revised	Chief Financial Officer