

**RESOLUTION NO. 2014-18**

**A RESOLUTION BY THE MASON TRANSIT AUTHORITY BOARD  
AMENDING THE POLICY FOR TRAVEL AND TRAVEL REIMBURSEMENT**

**WHEREAS**, the Mason Transit Authority (MTA) desires to comply with state and federal laws regarding travel and travel reimbursement and desires to create a consistent standard within the Agency; and

**WHEREAS**, MTA intends to reimburse using standard practices such as those set by the Washington State Office of Financial Management (OFM) and the Federal General Services Administration (GSA),

**WHEREAS**, Policy 4200.10 Travel and Travel Reimbursement effective November 1, 2013, was adopted by the Mason Transit Authority Board with Resolution No. 2013-17,

**WHEREAS**, Section 4. Personal and Agency Vehicles is to be modified to permit the use of personal vehicles to be reimbursed at a reduced rate.

**NOW THEREFORE BE IT HEREBY RESOLVED**, by the Mason Transit Authority Board that the Policy for Travel and Travel Reimbursement which is attached hereto as Exhibit A and incorporated herein be established and adopted.

**Dated this 15th day of July, 2014.**


  
\_\_\_\_\_  
Mike Olsen, Chair

\_\_\_\_\_  
Ginny Beech, Authority Member

  
\_\_\_\_\_  
Terri Jeffreys, Authority Member

  
\_\_\_\_\_  
Randy Neatherlin, Authority Member

  
\_\_\_\_\_  
Cheryl Williams, Authority Member

  
\_\_\_\_\_  
Deborah Petersen, Vice-Chair

  
\_\_\_\_\_  
John Campbell, Authority Member

\_\_\_\_\_  
Rick Johnson, Authority Member

\_\_\_\_\_  
Tim Sheldon, Authority Member

APPROVED AS TO CONTENT:   
\_\_\_\_\_  
Brad Patterson, General Manager

APPROVED AS TO FORM: *Keith Ford for Robert Johnson*  
Robert W. Johnson, Legal Counsel

ATTEST: *Jeri A. Wood*  
Jeri A. Wood, Clerk of the Board

DATE: *7/15/14*



<b>Title:</b>	Travel and Travel Reimbursement Policy
<b>Number:</b>	402
<b>Effective:</b>	November 1, 2013; UPDATED July 15, 2014
<b>Cancel:</b>	POL-4500.35
<b>Prepared by:</b>	Danette Brannin, Finance Manager
<b>Approved by:</b>	Authority Board Resolution No. 2013-17; 2014-18

## **POL-402 TRAVEL AND TRAVEL REIMBURSEMENT POLICY**

The purpose of this policy is to establish guidelines to authorize travel on behalf of Mason Transit Authority (MTA) and to reimburse employees for travel and business expenses that are compliant with state and federal laws ensuring the responsible use of taxpayer dollars. This policy applies to all MTA employees, officially recognized volunteers of MTA and members of the Board (herein after “employee” refers also to officially recognized volunteers and members of the Board.) Additionally, this policy is to be used in conjunction with guidelines set forth in the Mason Transit Authority Employee Handbook for travel expenses and allowances.

### **1.0 Travel Authorization and Approval**

The employee’s manager must authorize all travel and related expenses in advance. The General Manager must also authorize all out-of-state travel requests.

Out-of-town travel and alternative travel requests must be pre-approved by the employee’s manager. Ideally, projected travel expenses are included and approved during the annual budget process. Unplanned travel requests must be approved by the department manager. If the travel cannot be absorbed through savings elsewhere in that department’s budget, the general manager and finance manager must also pre-approve the travel.

Prudent judgment is expected when incurring travel expenses while conducting official MTA business. Employees are expected to utilize training opportunities where travel expenses are minimized as much as possible. The use of local training and other alternatives to travel such as teleconferencing and on-line training is encouraged.

Employees should consider methods of travel and times of travel which minimize costs to MTA. Examples of this may be traveling on a Saturday to save airfare costs even though additional hotel and per diem costs may be incurred; the costs savings in airfare should offset the additional costs in hotel and per diem. Employees who extend travel or travel to alternate destinations cannot incur additional expenses for the agency.



<b>Title:</b>	Travel and Travel Reimbursement Policy
<b>Number:</b>	402
<b>Effective:</b>	November 1, 2013; UPDATED July 15, 2014
<b>Cancels:</b>	POL-4500.35
<b>Prepared by:</b>	Danette Brannin, Finance Manager
<b>Approved by:</b>	Authority Board Resolution No. 2013-17; 2014-18

MTA intends to reimburse using standard practices such as those set by the Washington State Office of Financial Management (OFM) and the Federal General Services Administrations (GSA).

The team manager and/or general manager is authorized to administer the procedures for reimbursement of travel expenses to allow for full flexibility when necessary, provided that reasons for deviations from the policy are fully documented.

## 2.0 Travel Expenses and Allowances

MTA reimburses employees for allowable expenses incurred while traveling on MTA business. As public employees, we are expected to minimize expenses and to travel efficiently. Remember to always request government discounts.

## 3.0 Airfare

MTA will cover employee cost for actual coach airfare for the approved travel. The employee must pay additional charges for personal detours, first class upgrade, etc. When employees choose to use an alternate travel method, such as trains or buses, the reimbursable expense may not exceed the cost of the most direct airfare.

## 4.0 Personal and Agency Vehicles

Agency vehicles are available for business use. If an agency vehicle is unavailable, employees may use personal vehicles and be reimbursed for mileage at the IRS business rate. Employees should carpool to the extent practicable when two or more employees are traveling to the same destination for the same period of time. A vehicle may be taken home for travel the following day.

If an employee, for personal reasons, chooses to use a personal vehicle in lieu of taking an agency vehicle or carpooling in an agency vehicle, no mileage reimbursement or other transportation costs will be allowed. Exceptions may be approved by the General Manager. An employee may choose to use a personal vehicle in lieu of taking an agency vehicle or carpooling in an agency vehicle and be reimbursed at 50% of the IRS Standard Mileage Rate. All other transportation cost such as ferry fees and parking are allowed and will be reimbursed at actual cost. Exceptions to the reimbursement rate may be allowed for mileage to and from the airport or if an agency vehicle is not

See Also: POL-401; PRO-401; PRO-402



<b>Title:</b>	Travel and Travel Reimbursement Policy
<b>Number:</b>	402
<b>Effective:</b>	November 1, 2013; UPDATED July 15, 2014
<b>Cancels:</b>	POL-4500.35
<b>Prepared by:</b>	Danette Brannin, Finance Manager
<b>Approved by:</b>	Authority Board Resolution No. 2013-17; 2014-18

[available. In these situations, the employee will be reimbursed at the IRS Standard Mileage Rate.](#)

Please note that family members may not travel in agency vehicles, due to insurance liability issues.

Employees should use airport shuttles to their destination whenever possible. If a rental car is necessary, reimbursement is limited to the cost of a compact car, unless three or more employees are traveling together. Employees should purchase only auto physical damage insurance, since Washington State Transit Insurance Pool (WSTIP) covers liability insurance for rental cars.

#### **5.0 Parking, Taxi, and Tolls**

MTA will reimburse employees for business-related parking fees. SeaTac Airport parking costs will be reimbursed for more than one day only in off-premise parking lots (park and shuttle). The SeaTac parking garage should only be used to park for one day or less.

Bridge and road tolls, shuttle, and taxi expenses are reimbursable.

#### **6.0 Accommodations**

Accommodation expenses will be reimbursed at the designated per diem rate and only when approved in advance by their manager. However, if the traveler is unable to locate accommodations within the parameters of the per diem rates, the employee must receive approval from their team manager prior to making room reservations. The reason for the exception must be documented and included with approval documents. Overnight accommodations will only be reimbursed when traveling more than 50 miles from either the agency or the employees' residence, using the most direct route. Employees may stay over the night before if the conference starts before 9:00 AM the following day. Exceptions may be approved by the team manager or the General Manager.

Accommodations on the last business day of a trip or after will only be reimbursed when necessary to accommodate transportation schedules and/or discounts (e.g., airline flights), and the amount saved exceeds the cost for lodging and meals.

Any deviation from the designated per diem rates must be pre-approved by the employee's team manager and be supported by receipts.



<b>Title:</b>	Travel and Travel Reimbursement Policy
<b>Number:</b>	402
<b>Effective:</b>	November 1, 2013; UPDATED July 15, 2014
<b>Cancels:</b>	POL-4500.35
<b>Prepared by:</b>	Danette Brannin, Finance Manager
<b>Approved by:</b>	Authority Board Resolution No. 2013-17; 2014-18

## 7.0 Meals

All MTA per diem for meals will be reimbursed at the state approved per diem rate. The Washington State Office of Financial Management (OFM) adjusts rates based on the federal per diem rates. Employees qualify for per diem rates as follows:

- If an overnight stay is required, the employee qualifies to receive a per diem for meals. Specific per diem rates are a set amount for breakfast, lunch and dinner. Meals that are reimbursed will not exceed the state allowance rate in effect for the location at the time of travel. Employees should refer to the per diem for the applicable area of planned travel.
- An employee may be reimbursed for meal expenses only after the employee has traveled for three hours or is more than three hours from arriving at the agency or home residence.
- If travel from the office does not require an overnight stay, and lunch is not provided, MTA will reimburse lunch expense at the per diem rate.
- Receipts for per diem meals do not need to be submitted to the finance team with the Travel Expense Report.

## 8.0 Incidental Expenses

Incidental expenses for fees and tips given to porters, baggage carriers, hotel and restaurant staff, flight attendants and others for personal services performed are expenses included within the daily per diem rates for the area of travel and will not be reimbursed separately.

## 9.0 Miscellaneous

Other business-related expenses may be reimbursed with the approval of the employee's manager. Receipts must be submitted for reimbursable costs incurred during travel. Examples of business-related expenses include cab fares, business phone calls, fax machine charges, computer or business center charges, etc.

## 10.0 Non-Reimbursable Expenses

Employees will not be reimbursed for the cost of:

See Also: POL-401; PRO-401; PRO-402



<b>Title:</b>	Travel and Travel Reimbursement Policy
<b>Number:</b>	402
<b>Effective:</b>	November 1, 2013; UPDATED July 15, 2014
<b>Cancel:</b>	POL-4500.35
<b>Prepared by:</b>	Danette Brannin, Finance Manager
<b>Approved by:</b>	Authority Board Resolution No. 2013-17; 2014-18

- Movies, video rentals, and/or airplane earphones;
- Alcoholic Beverages;
- Childcare;
- Upgrades (first class flights, upgraded car rentals, larger hotel rooms, etc.);
- Laundry services (Unless traveling five (5) consecutive days or more.)

### **11.0 Travel Advance**

A travel advance may be requested when completing the Travel Authorization form. Any travel advance is only an estimate of expenses and is for per diem only. The cost of airline tickets, rental cars, and hotel accommodations are paid by company credit card, rather than a cash advance.

### **12.0 Responsibility and Accountability**

It is the employee's responsibility to submit receipts for expenses not included within the per diem and to account for advances made within ten (10) business days following completion of travel.

If applicable receipts are not submitted, the employee's travel reimbursement will not be processed. Future travel advance requests will not be processed until prior Travel Expense reports are submitted to the finance team. A detailed receipt must be submitted when a receipt is required for reimbursement. An affidavit will be required for a missing receipt.

All guidelines for using a MTA credit card must be adhered to when travel expenses are paid with such card. (See Credit Card Usage Policy #POL 4100-10)

### **13.0 Per Diem Advance**

An advance for the per diem allowance may be granted with approval of the employee's manager and the finance manager.

Excess travel advance funds must be returned to MTA. Per RCW 42.24.140, failure to return excess funds shall render the receiver of such funds in default and liable. MTA shall have a prior lien against and a right to withhold any and all funds payable or to become payable by MTA to such officer or employee to whom such advance has been given, as provided in RCW 42.24.120 through



<b>Title:</b>	Travel and Travel Reimbursement Policy
<b>Number:</b>	402
<b>Effective:</b>	November 1, 2013; UPDATED July 15, 2014
<b>Cancels:</b>	POL-4500.35
<b>Prepared by:</b>	Danette Brannin, Finance Manager
<b>Approved by:</b>	Authority Board Resolution No. 2013-17; 2014-18

42.24.160, up to the amount of such advance and interest at the rate of ten percent per annum, until such time as repayment or justification has been made. Any applicable travel advances paid to the employee may be included with the employee's reportable income in accordance with [IRS Revenue Ruling 2006-56](#). No advance of any kind will be made to the person at any time when he or she is delinquent in accounting for or repaying a prior advance.