

Employee Travel Expense Policies & Procedures

**Any questions regarding business expense policy and procedure,
please contact:**

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Introduction

- MMB Operating Policy and Procedure Employee Business/Travel Expense
- Procedure for requesting approval for Travel-In State or Travel-Out of State
- Procedure for requesting a Travel Advance
- Employee Expense Report – Policy
- Employee Expense Report – Procedure
- Special Expenses
- Supervisor Responsibilities

MMB Operating Policy and Procedure Employee Business/Travel Expense

- Objective
 - To fund authorized employee business/travel expenses necessary to conduct state business and to promptly reimburse employees for allowable expenses incurred.
 - To ensure that state business/travel expenses are in compliance with travel expense policies and procedures of MMB, the Department of Administration and with applicable collective bargaining agreements, compensation plans, or state statutes.

Requesting Approval For Travel In-State and Travel Out-of-State

- Advanced written approval for in-state travel must be obtained prior to the travel date. Northland utilizes an online approval process for travel requests. (Online Travel Request - In-State; Conference Agenda required.) Travel documentation not required for inter-campus travel.
- Verbal approval may be obtained in emergency situations.
- All travel out-of-state requires advanced written approval by the President prior to the travel date. Northland utilizes an online approval process for travel requests. (Online Travel Request – Out-of-State; Conference Agenda required to assist in approval decision.) Out-of-State approval not required for travel to Grand Forks, ND or Fargo, ND.

Travel Advances

- A Travel Advance must be requested a minimum of 14 days before the travel occurs.
- All travel advances will be included in the employee's pay check.
- Employees may have one outstanding advance per position.
- Within five working days after the last day of travel, the employee shall submit, to their supervisor, the final expenses with all original receipts attached to their Employee Expense Report.
- Advances not settled within 28 days of the trip end date will be deducted in the entirety from the employee's pay check.

Employee Expense Report - Policy

- **Employees are responsible for submitting business expense reimbursement requests within 60 days of incurring the expense. Employees, whose job responsibilities require them to travel for business purposes daily or weekly, should routinely submit expense reports. Employees should not allow unreimbursed expenses to accumulate to the point where those expenses must be considered taxable income.** Employees who incur minimal costs in any month may delay filing an Employee Expense Report until the accumulated expenses exceed \$50. The Internal Revenue Service (IRS) requires employee business expenses to be submitted for reimbursement within 60 days after the expense is incurred. If not submitted within 60 days, the reimbursement becomes taxable for federal, state, FICA and Medicare; and withholding tax must be taken.
- Any benefits issued by lodging facilities, airlines, or other enterprises that are received from the result of traveling at state expense, may not be used for personal benefits. (i.e. frequent flyer mileage, free night lodging, etc.)
- All Expense items billed directly to the agency must be noted on the Expense Report indicating the name of the travel agent, lodging facility, or other vendor that will be receiving the payment.

Employee Expense Report - Policy

- ORIGINAL itemized receipts are required for all expenses except meals, baggage handling, parking meters, and pay telephones. All forms of cancelled checks and copies of credit card bills cannot be substituted for original receipts.
- An original, itemized receipt must include the name and address of the vendor, detailed list of items, total amount, date paid and vendor signature. (A vendor signature is required when an employee purchases an item but there is no documentation of payment received.)
- Employee may file an affidavit in lieu of receipt, if the amount is reasonable, when the original receipt is lost. (Original receipt lost must be noted on the Employee Expense Report.)
- Employee is responsible for submitting accurate and complete business expense reimbursement requests.
- Please refer to the Business Expense Reimbursement Allowances Matrix for current reimbursement rates.

Travel Policy – Meals (See Contract or Plan)

- **Breakfast:** May claim only if employee was required to leave home for travel status assignment **BEFORE** 6:00 a.m. or required to be away from home overnight.
- **Lunch:** May claim if employee is in travel status and is performing required work more than thirty-five (35) miles from their temporary or permanent work station and the work assignment extends over the normal noon meal period.
- **Dinner:** May claim if state business caused employee to return home from travel status **AFTER** 7:00 p.m. or required to be away from home overnight.
- **Meals are not a per diem;** employees must have incurred the expense in order to be eligible for reimbursement. Employee is **not eligible** for additional reimbursement for a meal which was included in the cost of commercial transportation, conference registration fee, or hotel lodging.
- A conference agenda must be attached to each Employee Expense Report that is submitted which includes conference-related meal reimbursement.

Travel Policy - Mileage

- Trip and local miles must be listed separately by day on the Employee Expense Report. ***NOTE: The standard mileage between the EGF & TRF main campuses is 52 miles one way or 104 miles round trip.***
- Standard one-way mileage has been designated between the following locations:
 - Aerospace Site and EGF Campus 50 miles
 - Aerospace Site and TRF Campus 5 miles
 - Roseau Site and EGF Campus 120 miles
 - Roseau Site and TRF Campus 63 miles
- Employee will be reimbursed mileage at the “higher rate” if a state vehicle was not available.
- Employee will be reimbursed mileage at the “lower rate” if a state vehicle was available and declined by the employee.
- Please refer to the [Business Expense Reimbursement Allowances Matrix](#) for current reimbursement rates.

Travel Policy - Lodging

- Employee should always stay at a facility that is reasonably priced.
- Employee must submit the **ORIGINAL** lodging receipts that show the detail of charges in order to obtain reimbursement. (Credit Card billings and cancelled checks are **not** acceptable receipts.)
- Employee can only be reimbursed for the single-room rate unless room is occupied by multiple state employees.
- If the lodging is direct billed to the agency, the only charge to be billed is the room charge. Other miscellaneous charges (meals, telephone, parking, etc.) must be paid by the employee at the lodging facility and later claimed on the Employee Expense Report.


Employee Expense Report – Procedures

(All items listed below are **mandatory** to complete)

- **Cost Center** (Indicate in the upper right hand corner or Agency Cost Box, which cost center (budget code) the expenses listed will be funded from)
- **Check box indicating In-State or Out-of-State**
 - Must be completed on separate forms
 - In-State/Out-of-State Travel Approval form must accompany Expense Reports
- **Employee Name**
- **Home Address**
- **Permanent Work Station - (TRF or EGF)**
- **Agency (MnSCU – NCTC)**
- **Job Title (State Classification – Acct Clerk, MSCF, etc.)**
- **Employee ID** – Contact Human Resources if you are unsure of your State Employee ID #.
- **Trip Dates - Start/End**
- **Reason for Travel/Advance**
- **Bargaining Unit**
- **Itinerary** – *Listing all Departure times and arrival times for all locations-required for meal reimbursement.*
- **Employee Signature/Date/Phone #**
- **Supervisor Signature/Date/Phone #**
- **RECEIPTS** – *ORIGINAL receipts are required for ALL expenses except: Meals, baggage handling, parking meters, and pay phones. Copies of credit card bills cannot be substituted for original receipts.*

Use fillable Employee Expense Report Form found on Northland website (Human Resources).

Cost Center #
Or Enter In Agency Cost Box 

<input type="checkbox"/> IN-STATE <input type="checkbox"/> OUT-OF-STATE		<input type="checkbox"/> SHORT TERM ADVANCE <input type="checkbox"/> RECURRING ADVANCE		SEMA4 EMPLOYEE EXPENSE REPORT										<input type="checkbox"/> Check if advance was issued for these expenses <input type="checkbox"/> FINAL EXPENSE(S) FOR THIS TRIP?			
Employee Name		Home Address (include City and State)				Permanent Work Station (include City and State)				Agency		1-Way Commute Miles		Job Title			
Employee ID		Rcd #	Trip Start Date		Trip End Date		Reason for Travel/Advance (30 Char. Max) [example: XYZ Conference, Dallas, TX]						Barg. Unit		Expense Group ID (Agency Use)		
Chart Strip(s)	A	Accounting Date	Fund	Fin DeptID	AppropriD	SW Cost	Sub Acct	Agncy Cost 1	Agncy Cost 2	PC BU	Project	Activity	Spec Type	Category	Sub-Cat	Distrib %	
	B	A. Description:								B. Description:							
Date	Daily Description	Time	Itinerary		Location	Trip Miles	Total Trip & Local Miles	Mileage Rate	Meals <input checked="" type="checkbox"/>		L	D	Total Meals (no overnight stay) taxable	Lodging	Personal Telephone	Parking	Total
Dates are required for travel.	Description is required for travel.	Time is required for meal reimbursement	Depart	Arrive	Location is required for travel.		For travel enter mileage total in these columns.	USE Correct IRS Rate in effect at time of travel	 Figure mileage reimbursement below NOT PERMISSIBLE		BE SURE TO ENTER MEALS IN CORRECT COLUMN FOR OVERNIGHT STAY OR NO OVERNIGHT STAY						
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Employee Business Expense Policy – Special Expenses Administrative Procedure 4.4

- Employees must obtain approval of special expense items **BEFORE** incurring such expenses or the payment request will be denied. (Special Expense Approval Form is required.)
- In emergency situations, a statement must accompany the request explaining why approval could not be obtained beforehand.
- Special Expenses may include reasonable costs for the following:
 - Registration/Conf. fees in excess of \$1,000 per participant.
 - Refreshments for department sponsored meetings, conferences or workshops where the majority of participants are not state employees.
 - Full cost of meal when it is a part of the structured agenda of a conference or meeting which the appointing authority has authorized the employee to attend.
- See MMB Special Expense Policy for further information.