

S P O K A N E C O U N T Y L I B R A R Y D I S T R I C T

Policy Title	HR18 – Travel		
Approval Date	February 16, 1984	Revision Date	May 20, 2025
Related	Financial Management Procurement HR03 Compensation HR06 Employee Conduct HR15 Remote Work HR19 Vehicle Use & Safety		
Purpose	To define rules for reimbursement of employee, Trustee, and job applicants for District Related Travel Costs.		
Scope	All District employees		

In the event of the amendment of any law, regulation, or ordinance incorporated into this policy or upon which this policy relies, the policy shall be deemed amended in conformance with those changes.

In cases where this policy conflicts with any local ordinance or, state or federal law, the terms of that law, and its underlying rules or regulations shall prevail. In all other cases, personnel policies and practices prevail.

The Board reserves the right to change and/or modify this policy at any time, as circumstances dictate and in accordance with applicable law.

Failure to follow policy and meet District expectations may result in disciplinary action, up to and including termination.

Policy:

Spokane County Library District will pay approved expenses for employee, Trustee, and job applicant for District Related Travel. Travel is to be conducted in the most cost-effective and efficient manner.

Reasonable travel expenses for job applicants traveling to Spokane for an employment interview with the District may be fully or partially reimbursed.

This policy is intended to comply with IRS rules and regulations concerning Accountable Plans for reimbursement to employees. Such plans generally require an arrangement that expenses have a business connection to the employer, substantiation of the expense, and returning any amount in excess of the substantiated amounts to the employer. (Internal Revenue Code § 1.62-2 Reimbursements and other expense allowance arrangements).

Travel Expenses

Approved District Related Travel Costs shall be reimbursed as follows:

18.01 Mileage

Mileage shall be reimbursed at the standard rate established by the Internal Revenue Service.

- A valid driver's license and minimum required insurance coverage are required to be eligible to receive mileage reimbursement. (HR19 Vehicle Use and Safety)

18.02 Meals & Incidental Expenses

Daily meal and incidental expenses allowances shall be reimbursed at the prescribed Standard Meal Allowance (SMA) rate established by the General Services Administration for the location to which the individual is traveling. The rate is also sometimes referred to as Meals & Incidental Expenses (M&IE).

- This rate will be reduced by any meals included as part of the approved travel activity.
- On the first day of travel, the traveler will receive 75% of the daily rate for the location to which they travel.
- On the last day of travel (the day of return), the traveler will receive 75% of the daily rate established for the location from which they return.
- For one day "over-and-back" trips, the traveler will receive 75% of the daily rate for the location to which they travel if the time in travel status is anticipated to be greater than 12 hours.

Alcoholic beverages are not included in the daily rate and any expenses for such will not be reimbursed.

18.03 Transportation

For air travel, a good faith effort shall be made to secure the lowest fare possible. Reimbursement shall be made based on actual costs.

For transportation expenses for individuals choosing to drive a personal vehicle in lieu of District-provided transportation, the individual will be reimbursed at the lesser cost of advance purchase airfare or standard mileage rate (Section 18.01 above). Documentation must be provided demonstrating the decision-making process if the individual is reimbursed at the standard mileage rate.

Supervisors should weigh the time involved with driving versus flying in addition to District Related Travel Costs. This will factor in the amount of time away from regular job duties, including the cost of having other staff cover the shift and overtime paid to the employee while in travel status. Supervisors should attempt to balance and minimize the time an employee is away from regular job duties, overtime incurred by the employee or other staff, with District Related Travel Costs.

Taxi, ride sharing, public transit, and car rentals costs shall be reimbursed at actual costs when traveling outside of Spokane County.

Parking fees shall be reimbursed at actual cost.

18.04 Event Registration

Event registration will be reimbursed at actual costs. Registration should be made at the early registration or member amount, whenever possible.

18.05 Lodging

Lodging will be reimbursed at actual costs. Reservations should be made at the conference or government rate, as applicable, whenever possible.

18.06 Receipts

Receipts are required for all registration fees, lodging, transportation, and other expenses exceeding ten dollars (\$10.00).

Receipts are required for meals when the daily meal and incidental expenses allowance (per diem) is not used or not applicable due to the nature of the event.

18.07 Alternative Travel or Participation Methods

If alternative methods for travel and or event participation are available, they should be utilized when feasible. These methods include, but are not limited to:

- Teleconferencing
- Video Conferencing
- Carpooling
- Coordinating between agencies for joint travel arrangements

18.08 Returning Funds to District

If reimbursement is made to an employee, trustee, or job applicant and the District Related Travel is subsequently canceled or modified, the individual will repay the canceled or excess amount(s) to the District within 15 calendar days of the cancelation or modification. If a reimbursement amount is paid in excess of the supporting documentation, the individual will repay the excess amount to the District within 15 calendar days of being notified of the overpayment.

18.09 Authorization

Employees:

- No prior authorization is required for District Related Travel in Spokane County as part of regular job duties as defined in the position's job description.
- Prior authorization is required for all other travel.

Trustees:

- No prior authorization is required for District Related Travel; however, it should be coordinated through the Executive Director or their designee.

Job Applicants:

- Prior authorization from the Executive Director or their designee is required for job applicant travel expenses.

18.10 Commuting Costs

Commuting Costs include mileage and transportation related costs of traveling between the employee or Trustee's residence and District facilities, District locations, or worksite(s), or otherwise not District Related Travel. These costs are considered personal costs and therefore not eligible for reimbursement. (Internal Revenue Code § 1.62-2 Reimbursements and other expense allowance arrangements).

18.11 Definitions

Business Purpose

Business Purpose means the activity or expenditure must be reasonable in nature, amount, and/or be directly related to the operation of the District.

District Related Travel

Eligible travel includes traveling for District related Business Purposes to attend approved training/educational programs, meetings, library programs, or reporting to work at more than one District facility, District location, or worksite in each Workday.

District Related Travel Costs

District Related Travel Costs include mileage reimbursements, transportation, lodging, or event registration related costs associated with traveling for District Related Travel.

18.12 Compliance with the Americans with Disabilities Act

District employees and trustees with disabilities shall be afforded equal opportunity to perform District Related Travel for Business Purposes even if the travel costs for that traveler would exceed what would typically be most economical to the District. Examples include, but are not limited to, when a traveler has hearing or vision impairments and there is a cost of providing auxiliary aids and services to enable the traveler to successfully accomplish the purpose of the travel. ADA supporting documentation attached to travel authorizations and claims shall remain confidential.

The District will make a good faith effort to implement this policy in a fair and consistent manner.

The Executive Director will establish administrative procedures necessary to implement this policy.