Windsor Locks Public Schools
Mileage and Travel Reimbursement Procedures

The following Procedures must be followed to receive reimbursement for mileage and/or travel expenses.

Travel Expenses

The Windsor Locks Public Schools will reimburse travel expenses for bona fide school business under an accountable plan as defined by the IRS. An accountable plan requires that deductible expenses are incurred while performing services as an employee and employees must account for and document these expenses within a reasonable period. A reasonable period, as defined by the IRS, is **60 days from when the expense is incurred.** Any expenses not accounted for within 60 days may or may not be considered for reimbursement at the discretion of the Superintendent and/or his/her designee. Those that are considered *must be* reported as wages and are subject to all applicable taxes. To properly substantiate travel expenses, the following guidelines must be followed:

- The IRS requires **original itemized receipts** with, at a minimum, the following information: name and address of the payee, the date of expenditure, the dollar amount, and a description and purpose of the purchase.
- An **original** itemized receipt (not photocopy) should be obtained for all travel related expenditures where possible, but shall be required for all expenditures.
- Photocopies of itemized receipts are acceptable if the expense was shared by another individual who submitted the original receipt. The photocopy should state with whom the receipt was shared.
- The following items are not considered valid original receipts according to the IRS: Checkbook carbon copies of checks, cancelled checks, personal credit card monthly statements or credit card receipts.
- Itemized receipts for meals *must be the original restaurant receipt* which lists the items purchased, number served, date, and total dollar amount. *A credit card receipt with the restaurant's name is not sufficient and you **will not be reimbursed** from that document.*
- Hotel bills must be itemized.
- **Under no circumstances will alcohol be reimbursed.**
- Incidental Expenses are fees and tips given to porters, bellhops, and hotel maids, etc. These out of pocket expenses will be reimbursed without receipts up to $10 per day.
- Employees are encouraged to travel by the most cost effective but reasonable means available.
- All expenses must be itemized on a Windsor Locks Public Schools Travel Reimbursement and Supplement Request Form.
- Travel Reimbursement Form with receipts attached must be submitted. The form is on the reverse side of this document.
- The maximum daily reimbursements for meals and incidentals will be $ 72.50. This includes tips.
- If a conference you are attending provides meals, such as breakfast and/or lunch, you will not be reimbursed for these meals again. Therefore, your reimbursable amounts will be reduced in the following manner: $10 per breakfast, $15 per lunch and/or $47.50 per dinner from your daily reimbursable meal rate.
- You will not be reimbursed for breakfast the first day of travel unless you must leave your house prior to 6:30 am. On the last day of travel, you will not be reimbursed for dinner unless you are returning to your home after 8:30 p.m.
- If attending a conference, a copy of a conference brochure must be attached to the travel voucher.
- If receiving reimbursement for travel expenses prior to the actual date of travel, this is considered a travel advance and must be accounted for on the travel expense voucher after the trip is completed. Meals are not reimbursable unless you are away from home overnight.
- JPMorgan credit card charges must have an itemized receipt.

    An itemized receipt is a detailed record that breaks down the components of a purchase, providing specific information about each item or service required. Itemized receipts are essential documents in the travel and expense management industries, as they offer transparency and accountability. Itemized receipts can provide concrete evidence to back up expense claims during an audit.