

Employee Questions/Comments
2300-Travel

Questions/Comments #1	
Questions/Comments	<p>Hi, Julie,</p> <p>I would like to make a comment regarding meal reimbursement. (Page 6, I have copied the text and my comments below)</p> <p align="center">Meal Reimbursement</p> <p align="center">Meals will only be reimbursed by the College if:</p> <p align="center">The individual is traveling away from home on college business, and the period away from home requires an overnight stay.</p> <p align="center">OR</p> <p align="center">The individual incurs the meal expense during the active conduct of business with someone other than College employees, and there is a clear business reason for incurring the expense. Itemized receipts should include a description of the business purposes and guest names/titles of guests.</p> <p>**I would like to advocate for a change to the first part of this policy whereas if an employee is traveling for any reason, for college business, meals during that time are reimbursed.**</p> <p>I make this request due to our programs (<i>Adult Ed and Correctional Ed's</i>) required various meetings at both correctional facilities and Topeka. Additionally, Adult Ed has a variety of meetings with partners around the state and traveling for these meetings and eating can be burdensome and expensive on the employee.</p> <p>Thank you ~Matt</p>
Response(s)	<p>Hi Matt,</p> <p>This part of the travel procedure has not changed. The areas that were changed are in blue on the document that Julie sent out. To explain why the area you are referring to is the way it is, please see the following from the IRS:</p> <p>"In order for a reimbursement of an expense for business travel to be excludable from income, including meals and lodging, a taxpayer must travel "away from home" in the pursuit of business on a temporary basis.</p>

	<p>The statutory phrase "away from home" has been interpreted by the U.S. Supreme Court to require a taxpayer to travel overnight, or long enough to require substantial "sleep or rest")"</p> <p>This portion of the travel procedure was put in place during our last IRS audit in which we were in violation of IRS rules for reimbursing employees when they did not stay overnight. What this means is that if we reimburse employees for meals which do not require an overnight stay, or are not consumed during an active conduct of business with someone other than the College employees, then the meal reimbursement becomes taxable to the employee and the college. If the College changed the policy to allow this, the following would be required:</p> <ol style="list-style-type: none"> 1. The cost of the meal would be required to be applied to the employees' wages. 2. HR would be required to track and input these reimbursements into the payroll system. 3. This would increase the gross taxable wages for those employees. 4. Employees would pay taxes on these reimbursements (whatever tax bracket they are in). 5. Barton would also be required to pay FICA, unemployment tax, and Work Comp tax on the reimbursement amounts for each employee. <p>This would increase the tax liability for both the employee and Barton, as well as the indirect cost of tracking and payroll. Understand that Barton will reimburse you for meals for travel that is not overnight, if the individual incurs the meal expense during the active conduct of business with someone other than College employees, and there is a clear business reason for incurring the expense.</p> <p>Thanks, Mark</p>
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<u>Questions/Comments #2</u>	
Questions/Comments	<p>Meal Reimbursement</p> <p>Meals will only be reimbursed by the College if:</p> <p style="padding-left: 40px;">The individual is traveling away from home on college business, and the period away from home requires an overnight stay.</p> <p style="text-align: center;">OR</p> <p style="padding-left: 40px;">The individual incurs the meal expense during the active conduct of business with someone other than College employees, and there is a clear business reason for incurring the expense. Itemized receipts should include a</p>

description of the business purposes and guest names/titles of guests.

The following items are not reimbursable:

- Alcoholic beverages
- Beverages, snack items, and desserts not purchased with or as a meal.
- Program or department meals associated with a staff meeting
- Tips in excess of 20%
- Meals incurred within the same city as the employee's domicile or within 30 miles of the official workplace (unless meal expense is associated with a business meeting with someone other than College employees, and there is a clear business reason for incurring the expense). Itemized receipts must include a description of the business reason and names/titles of guests.

Meal Definition (times)

- Meals cannot be combined for reimbursement (example – Breakfast/lunch).
- Eligible meal reimbursements will be paid by the timestamp on the receipt in accordance with the following schedule:
 - Breakfast – Midnight to 10:30 a.m.
 - Lunch – 10:31 a.m. to 3:00p.m.
 - Dinner – 3:01 p.m. to 11:59 p.m.

I am genuinely concerned about the impact of this level of bureaucracy. What are the actual staff hours devoted to tracking all of these receipts? I understand that there would be a higher dollar total spent on employee travel if a "per diem" system was implemented, but there would necessarily be a corresponding decrease in administrative expenses necessary to track and confirm the expenses. Has this cost / benefit analysis been done?

This is also a Morale Issue: for the past two years I have questioned the college's refusal to permit me to participate in the KPERS voluntary life insurance program for family members. My wife does not have life insurance and it would be very difficult for her to qualify in the competitive marketplace. I have been told for the past two years that Barton cannot offer this benefit because it would be too much of an administrative burden. If 15 minutes (my guess) of data entry per year is too much of a burden for me to take advantage of this benefit, then how can

tracking every receipt, confirming the time stamp, confirming the date stamp, confirming that no prohibited items were purchased, assigning it to the proper staff member, possibly an efficient use of staff time? The implementation of this policy sends a clear message to employees that evaluating or judging every penny spent on employee travel is a top priority. Clearly employees cannot be trusted to make wise decisions when traveling. If someone is making poor decisions, then their supervisor should have a frank conversation with them. Don't burden the college and the employees with this Orwellian program.

Personal Vehicle Cost Reimbursement

Mileage is not reimbursable if a College credit card is used to purchase fuel for the personal vehicle.

This should not be allowed by the college. If a Supervisor places any pressure upon an employee to use a gas card vs. .41 cent /mile reimbursement the employee may think that they do not have an option. In 2018 we clearly understand why romantic relationships with supervisor and supervised person are a really bad idea because the supervised person is not in a position to refuse. Why should we look at this financial relationship differently? The purpose of the reimbursement stated below is... "this reimbursement covers all fuel, maintenance, insurance, transportation, and operating costs." Purchasing fuel for a personal vehicle does not cover the cost of maintenance, insurance, transportation and operating costs and an employee should never feel obligated or required to subsidize the operating expenses of the college by utilizing this policy.

Question: Does the cost of maintaining the motor pool include the staff time required to manage the fleet? If only the cost of vehicles, insurance, and maintenance is calculated, then certainly it is cheaper than .41/mile. If the frustration of not having a vehicle when one is needed, employee time required to pickup/dropoff vehicles, time taken away from family or other responsibilities when picking up and dropping off vehicle and all staff time required to operate the program is fully accounted for, I'm not certain that reimbursing employees at .41/mile is not more cost competitive.

	<p style="text-align: center;">Spouse or Other Dependent Expenses</p> <p>Costs for travel, lodging, meal, or other travel expenses for spouses or other dependents are not reimbursable and are the personal responsibility of the employee traveler.</p> <p>In order to protect its tax-exempt status, the College cannot reimburse travelers for any expenses associated with people accompanying travelers who do not meet <u>both</u> of the following conditions listed below:</p> <p style="padding-left: 40px;">The person accompanying the traveler is an employee of Barton Community College;</p> <p style="text-align: center;"><i>and</i></p> <p style="padding-left: 40px;">The person accompanying the traveler has a bona fide business purpose for official travel.</p> <p>In situations of overnight travel, individuals are expected to share a room only with members of the same gender (family members excluded).</p> <p>Question: Does this mean I am expected to share a room? To be clear I don't want to share a room with anyone other than my wife. However, if I am required to do so, in theory I could be required to share a room with a person who is the same gender, but is the opposite sex, and that would not be acceptable to me (not because of the transgendered nature of the person, but because I am not going to share a room with a person of the opposite sex other than a family member). I have a marital covenant that does not permit me to do that. The above statement makes sense from a we are not going to pay for a room for someone to have a romantic encounter at the college's expense. In reality, however, there is no person that cannot potentially have a romantic encounter with another person regardless of sex or gender. In fact, two employees that want a romantic encounter will simply have the college pay for two rooms and only use one of them.</p>
Response(s)	<p style="text-align: center;">Meal Definition (times)</p> <ul style="list-style-type: none"> • Meals cannot be combined for reimbursement (example – Breakfast/lunch). • Eligible meal reimbursements will be paid by the timestamp on the receipt in accordance with the following schedule: <ul style="list-style-type: none"> ○ Breakfast – Midnight to 10:30 a.m. ○ Lunch – 10:31 a.m. to 3:00p.m.

o Dinner – 3:01 p.m. to 11:59 p.m.

Peter,

The tracking of receipts and reimbursement process takes much less time than the tracking necessary for a per diem system. This is an IRS issue whereas the employee may be subject to taxes if the proper process is not followed. You are correct that the college would spend more money with a Per diem system, both in actual reimbursement costs and in tracking. With the Per diem system, we must track when an employee leaves, where they are going, and when the employee returns. This would require much more administrative expenses than our current system. These dollar values are what have been implemented by the State of Kansas and the Federal Government.

KPERS voluntary life insurance is not part of the travel policy. If you would like to discuss the reason we do not offer this optional coverage, I would be happy to visit with you about it.

Mark

Personal Vehicle Cost Reimbursement

Mileage is not reimbursable if a College credit card is used to purchase fuel for the personal vehicle.

Peter,

The reason this is part of the policy is because we have employees that choose to take their own vehicle when a college vehicle is available. You are correct, the gas card does not pay for maintenance, insurance, etc. We have employees that do not care, they want to take their own vehicle. They do have the option of being reimbursed at .41 cents per mile, but some would prefer using a gas card.

The cost of maintaining the fleet includes insurance, vehicles, fuel, maintenance, and scheduling. This is not a change to the travel policy and has been part of the existing policy for many years.

Mark

Spouse or Other Dependent Expenses

Costs for travel, lodging, meal, or other travel expenses for spouses or other dependents are not reimbursable and are the personal responsibility of the employee traveler.

In order to protect its tax-exempt status, the College cannot reimburse travelers for any expenses associated with people accompanying travelers who do not meet both of the following conditions listed below:

The person accompanying the traveler is an employee of Barton Community College;

and

The person accompanying the traveler has a bona fide business purpose for official travel.

In situations of overnight travel, individuals are expected to share a room only with members of the same gender (family members excluded).

Peter,

This was put in place because some supervisors and coaches ask employees and students to share rooms. It is not a requirement, and we do have many employees that do not object to it. Not all supervisors/coaches request this, but I can tell you that most of our teams put multiple students in one room. This also has been part of the travel policy for many years and is unchanged.

Mark