

OPERS

Travel & Expense

Policy

Ohio Public Employees Retirement System

Updated ~~TBD~~ June 2018



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Purpose and ~~s~~Scope

The Ohio Public Employees Retirement System (*OPERS*) *Travel and Expense Policy* is designed to ensure the accurate, timely, and cost-effective handling of travel-related expenses incurred by the staff of OPERS, consistent with applicable laws and the public interest.

This policy covers both staff and Board members, thus all references to staff or employee in this policy are intended to include Board members unless specifically excluded. Any portions of this policy that apply solely to either staff or Board members will be so noted.

The guidelines within this policybooklet apply to travel expenses incurred both within and outside the state of Ohio, while on official System business to attend and participate in meetings, conferences, seminars, training, and other events or field visits whichthat benefit the System.

The intent of this policy/procedure is to reimburse employees for the reasonable cost of necessary expenses incurred while on OPERS-related business travel, over and above those that would have been incurred by the employee had the employee reported to ~~their~~his/her normal work location. The guidelines contained herein are intended to substantially comply with IRS regulations impacting the employee's taxable income.

Questions regarding the administration or interpretation of this policy should be directed to the Director-Finance-director.

Questions about a specific travel expense should be directed to the Accounts Payable department.

Questions about interpretation of Ohio Ethics Law (i.e., shuttle services and meals provided by third parties) should be directed to the General Counsel or the Legal department prior to business travel.

Legal ~~a~~Authority

~~Legal authority for this policy is derived from Ohio Revised Code ChapterSections 145.08 and 145.092 provide that provides in part that: "The Bboard shall adopt rules...e establishing a policy for reimbursement of travel expenses..." for Board members and employees, as well as the method of review and adoption of such policy.~~

~~"The board members [and employees] shall be reimbursed for all actual necessary expenses..."~~

Effective ~~d~~Date

Per resolution of the OPERS Retirement Board the provisions of this policy are effective ~~July 1~~TBD, 2018~~5~~.

General Information (continued)

Definitions

Compensation: Includes payment for services rendered, whether made on an hourly, salaried or fee basis, but does not include reimbursement of travel expenses.

Division: One of the ~~eleven~~ major organizational divisions within OPERS that consist of Benefits, Finance, Health Care, Information Technology, Investments, Executive Office, ~~General Counsel~~Legal, ~~Enterprise Risk Management~~Governance Office, External Relations, Human Resources and Internal Audit (subject to increase or decrease). A division director heads each division. In the case of the Executive Office division, the division director is the Executive Director of OPERS. Periodically, changes will be made to the divisions.

In-state travel: Travel within the state of Ohio.

OPERS employee: Any officer, exempt or non-exempt employee of OPERS. For the purposes of this policy, Board members are included in reference to all employees, unless otherwise noted.

OPERS offices: 277 East Town Street, Columbus, Ohio.

Out-of-state travel: Travel outside the state of Ohio including out-of-country travel.

Receipt: A ~~physical~~hard copy document provided by a vendor that lists detailed costs and, where possible, goods or services rendered.

System: The Ohio Public Employees Retirement System.

Travel System: OPERS' internal web-based travel expense reimbursement system.

Travel System Expense Report: Electronic expense report submitted in the Travel System.

Travel at OPERS expense: Travel costs that are paid from the Expense Fund of OPERS.

Board Specific Policies~~specific items~~ (additional items noted throughout policy)

In accordance with statute, no out-of-state travel expense for Board members shall be reimbursed unless approved in advance by a majority of the Board at a regular Board meeting. Requests for travel authorization shall be made in writing and submitted to the Executive Director, or his/her assistant, who shall present the request to the Board at its next meeting. The only exception to this pre-approval requirement ~~would be~~ in the case of an emergency. Unless otherwise authorized or directed by a vote of the Board, each Board member may be reimbursed for out-of-state travel expenses for a maximum of \$6,000 and three trips per year to participate in conferences, seminars, or other programs **for continuing education** (does not include regular meetings described below).

Board members shall be reimbursed for travel expenses incurred for retirement system business ~~which~~that are actual, necessary and reasonable, and incurred during attendance at meetings of the retirement board or its committees, or at meetings, conferences, seminars, workshops or sessions presented by other organizations and other group meetings as authorized by the retirement board. Group meals and beverages provided by OPERS during Board committee and regular meetings do not count towards the Board member's daily meal allowance.

General items

Process for obtaining OPERS insurance coverage endorsement (frequent travelers)

For departments whose employees frequently utilize OPERS' fleet vehicles (i.e. Member Services, Employer Outreach Services), ~~the Manager~~—Facilities will circulate for review, on an annual basis, ~~a request for the~~ names of staff ~~within those departments~~ who were endorsed drivers in the prior year to determine if they will likely drive OPERS' fleet vehicles during the succeeding 12 months, and if anyone new should be added to the list (Ohio Driver's License required).

This list will be provided to OPERS' insurance carrier annually, and the carrier~~who~~, after reviewing each driver's Bureau of Ohio Motor Vehicles record, will provide OPERS with a list of employees endorsed for insurance coverage. ~~The Manager~~—Facilities will notify the respective supervisor of whether or not each driver has been endorsed for coverage by OPERS' insurance carrier.

Unendorsed drivers may not drive OPERS' fleet vehicles.

In-State Travel**By OPERS-owned vehicle**

An OPERS-owned vehicle should be utilized, when available, for all OPERS-related business trips within the state of Ohio.

OPERS fleet vehicles may be scheduled through Meeting Room Manager on the OPERS iNet. Due to scheduling priorities, the availability of vehicles scheduled may not be known until the first day of each calendar month.

Travel by OPERS-owned vehicle is authorized only for OPERS employees who are properly designated by OPERS and endorsed onto insurance coverage through OPERS' fleet insurance carrier.

Employees who do not frequently utilize OPERS' fleet vehicles should contact ~~the Manager~~—Facilities at least one week prior to travel in an OPERS fleet vehicle. The following process will then occur:

- The driver's name will be provided to OPERS' insurance carrier who, after reviewing the driver's Bureau of Ohio Motor Vehicles record, will inform OPERS that the driver either has or has not been endorsed for insurance coverage.
- ~~The Manager~~—Facilities will notify the driver and ~~his/her/their~~ immediate supervisor that the driver either has or has not been endorsed for coverage by OPERS' insurance carrier. Unendorsed drivers may not drive OPERS' fleet vehicles.

While using an OPERS fleet vehicle:

- Reimbursement is authorized for incurred emergency service expenses necessary to the efficient and safe operation of an OPERS-owned vehicle (receipts required).
- ~~An OPERS will provide each driver with an OPERS gasoline credit card is stored in the glove compartment of each OPERS fleet vehicle and should to~~ be used to purchase fuel for OPERS fleet vehicles. Employees utilizing an OPERS gasoline credit -card must comply with OPERS' gasoline credit card policy (policy available on the OPERS ~~intranet~~ Net under the Library/Policies tab).
- ~~Management has elected to utilize only Shell credit cards at this time. If the OPERS gasoline credit card is not used to purchase gasoline (not the associated gas station for the card or card is missing), OPERS will reimburse. Employees may seek reimbursement for gasoline purchased in which their credit card was used for OPERS fleet vehicles~~ when supported by a receipt.

By privately-owned automobile

Travel by privately owned automobile is authorized only if the owner thereof is insured under a policy of liability insurance complying with the requirements of ~~s~~Section 4509.51 of the Revised Code, as amended [effective Dec. 22, 2013]. This section currently requires coverage amounting to \$25,000 because of bodily injury to or death of one person in any one accident; \$50,000 because of bodily injury to or death of two or more persons in any one accident; \$25,000 because of injury to property of others in any one accident. This policy is subject to change as the Revised Code is updated.

Reimbursement of mileage expenses incurred on OPERS business is authorized at the standard mileage rate established by the Internal Revenue Service effective January of each calendar year.

An OPERS employee shall not be reimbursed for mileage commuting from his/her residence to the OPERS offices nor from the OPERS offices to his/her residence (unless traveling on the weekend or a holiday) during a weekday, regardless of time of the day. Business travel between an OPERS employee's residence and a business location, other than the OPERS office, which is located generally within the Columbus metropolitan area, shall be reimbursed based upon a calculation of the mileage between the employee's home and the business location, minus the mileage required for the employee's daily commute to work.

Transportation

(continued)

In-State Travel (continued)

By rental car

All rental vehicles utilized for in-state travel should be obtained through Office Services, which will allow OPERS to take advantage of OPERS' negotiated discounts. Request the vehicle by contacting the Manager – Facilities at least 48 hours in advance of trip. OPERS will pay for compact or mid-size vehicles rented through the Office Services department by travelers, if no OPERS fleet vehicle is available or the traveler is not on the insurance endorsed drivers list. The rental vehicle may be ~~driven home~~ obtained the night before departure, and used for business use only, if the employee is departing directly from home the following morning. OPERS employees endorsed for coverage by the OPERS insurance carrier (see page 2) should not purchase additional rental insurance (see page 8), this cost will not be reimbursed. Endorsed drivers should obtain an OPERS insurance card from Facilities prior to traveling. Unendorsed drivers will be reimbursed for the additional rental insurance.

If the employee returns from a trip after the employee's normal working hours, the employee may take the rental car home for the evening and return it to ~~OPERS~~ the rental company the following morning.

Out-of- State Travel

Thirty days prior to traveling out-of-state, the traveler should complete an Out-of-State Travel Authorization Request in the Travel System and obtain electronic approval from ~~their~~ his/her supervisor to travel.

Whenever an OPERS employee is traveling out-of-state on OPERS business, the employee may utilize (1) a personal car, (2) a rental car, (3) OPERS fleet vehicles, or (4) another mode of transportation. Reimbursement is limited to the most economical portal-to-portal transportation total. Employees ~~with assigned~~ endorsed for coverage by the OPERS insurance carrier for driving fleet cars may utilize such cars for out-of-state travel, if determined to be the most economical option (e.g. out-of-state trips to adjoining states). An alternative travel form should be completed 30 days in advance of the travel for the analysis between the fleet vehicle costs and the airfare or other mode of transportation. See *Alternative Modes of Travel* on page 7 for details.

By personal car

Travel by privately owned automobile is authorized only if the owner thereof is insured under a policy of liability insurance complying with the requirements of Section 4509.51 of the Revised Code, ~~as amended effective Dec. 22, 2013~~. This section currently requires coverage amounting to \$25,000 because of bodily injury to or death of one person in any one accident; \$50,000 because of bodily injury to or death of two or more persons in any one accident; \$25,000 because of injury to property of others in any one accident. This policy is subject to change as the Revised Code is updated. When a personal car is used for out-of-state travel, reimbursement is limited to the lesser of actual portal-to-portal expenditures or air travel cost. See *Alternative Modes of Travel* on page 7 for details.

By rental car

When the most economical option, rental vehicles required during out-of-state travel ~~can~~ should be coordinated through OPERS travel agent ~~or to enable OPERS to receive negotiated discounts booked by the traveler. In both cases, the traveler will need to use a personal credit card.~~ This includes obtaining a rental car once the traveler has made it to the destination airport/city but requires additional travel to the final destination. ~~Since OPERS travel agent currently has a direct bill arrangement with only one rental car company, reimbursement is authorized for personal credit card usage to obtain the most economical option for a rental car.~~

OPERS will pay for compact or mid-size vehicles. Payment for a rental car used for out-of-state travel will be limited to the lesser of (1) portal-to-portal expenditures, or (2) air travel cost. See *Alternative Modes of Travel* on page 7 for details.

By common air carrier

OPERS employees are authorized to travel by common air carrier for out-of-state trips only. All air travel should utilize the standard coach class round trip fare and should be coordinated through OPERS travel agent. Reservations should be made at least thirty (30) days in advance at the lowest reasonable airfare cost obtainable. Guidelines to be used in determining "reasonable" cost could include (1) considering only flights requiring layovers totaling two hours or less, or (2) flights departing after 8:00 a.m. or arriving at ~~his/her~~ their destination before 8:00 p.m. Non-refundable tickets may be considered when determining "lowest rate."

Out-of-State Travel
(continued)

OPERS funds shall not be expended to pay for unused reservations on common carriers unless the responsible supervisor is satisfied that failure to cancel or use the reservation was unavoidable. The responsible supervisor will be required to document in writing the business rationale for the decision.

Fees incurred to change a reservation must be accompanied by a statement of approval from the responsible supervisor that documents the change was necessary due to a valid business reason. Fees incurred due to personal reasons must be reimbursed to OPERS.

Airfare must be booked through the OPERS approved travel agent or through a direct bill relationship with the airline so that it can be paid directly by OPERS. Use of the OPERS approved travel agent to book all travel plans ~~for (airfare, and hotel, rental car)~~ is required to ensure that appropriate approvals are provided by leadership on expenses and to provide a complete accounting of costs paid directly by OPERS. Questions should be directed to the Accounts Payable department.

Summary – When traveling out-of-state by common air carrier, reimbursable transportation expenses are limited to:

1. For weekday travel, round-trip mileage from home to the airport and back home, which is in excess of the normal round-trip commute, regardless of time of the day. For weekend or holiday travel, round-trip mileage from home to the airport will be used. If the OPERS employee chooses to be dropped off at the airport rather than parking ~~his/her/their~~ car at the airport, OPERS will reimburse mileage for two round trips to the airport and back home on weekdays and weekends.
2. Airport parking at the lesser of actual cost or \$10 per day. A receipt is required if total parking cost is greater than \$10.
3. In lieu of #1, an OPERS employee may utilize a cab (or alternative transportation, such as Uber or Lyft) for transportation to and/or from the airport. A receipt is required for cab-fares in excess of \$10.
4. The actual cost of coach or economy class airfare, as booked with the travel agent.
5. Cab, shuttle or limo service between destination airport and hotel. A receipt is required for cab-fares in excess of \$10.
6. If less expensive than a cab/shuttle/limo/train, the cost of a rental car will be reimbursed with appropriate documentation supporting the lowest cost. See page 8 for more information.

Transportation (continued)

Other Travel Issues

Departure ~~and return~~ ~~F~~ from ~~A~~ alternative ~~C~~ city

Periodically, an employee is required to travel for OPERS business following a vacation or out-of-town personal travel. In these instances, if an employee chooses to depart from an airport outside the Columbus metropolitan area to attend a conference or an OPERS' meeting, that does not start over the weekend, OPERS will pay for the lesser of (1) the estimated cost to depart from a Columbus area airport, based on 30-day advanced fare or (2) the actual cost of departing from an alternative city's airport, within reason, including:

- Actual cost of coach or economy class airfare
- Airport parking at the lesser of actual cost or \$10 per day
- For weekday travel, round-trip mileage from home to the airport and back home, which is in excess of the normal round-trip commute, regardless of the time of day. For weekend or holiday travel, round-trip mileage from home to the airport will be used. If the OPERS employee chooses to be dropped off at the airport rather than ~~storing parking his/her/their~~ car at the airport, OPERS will reimburse mileage for two round trips to the airport and back home on weekdays and weekends.

OPERS employees will be required to submit appropriate comparative travel documentation using the OPERS Alternative Travel Reimbursement Determination on page 7. Final approval will be subject to the Director-Finance.

If the employee is traveling to another airport after the conference or meeting, and not returning directly to Columbus, OPERS will pay for the lesser of (1) the estimated cost to fly directly to a Columbus area airport at a reasonable time and flight duration, based on 30-day advanced fare or (2) actual combined cost of the flights from the conference or meeting location to the alternate city and the alternate city to the Columbus area airport. If the conference or OPERS' meeting starts over the weekend, OPERS will pay for the actual cost of departing from an alternative city's airport, including the items listed above. Appropriate documentation must be provided in advance of travel arrangements using the *Alternative Travel Reimbursement Determination* on page 7.

Note: OPERS recognizes that its Board members may not live in the Columbus, Ohio area. Therefore, the above guidelines would apply if a Board member chooses to depart from an airport other than the major metropolitan airport closest to his/her home.

Reduced ~~A~~ airfare

If the traveler can obtain lower airfare ~~can be obtained~~ with weekend or holiday travel, OPERS will reimburse weekend or holiday expenses (including lodging, meals, transportation, etc.) up to the estimated cost of the regular 30-day advanced weekday fare (at a reasonable time and flight duration). The traveler should give 30-days prior notice ~~should be given~~ to Accounts Payable to allow for completion of an Alternative Travel Reimbursement Determination. The Alternative Travel Reimbursement Determination should be routed through the division director and Director-Finance for approval, in addition to the supervisor. If the Director-Finance is the division director, then the Executive Director should approve.

Travel ~~D~~ days

Employees traveling on OPERS business may utilize the day before a conference or class begins and the day after a conference or class ends as travel days. ~~The employee shall not be charged leave for travel on such designated travel days. If an employee is actively traveling on those days, they are not required to use their leave time. Any travelers departing or returning outside of these designated travel days will be reimbursed for the lesser of (1) the estimated cost to depart at a reasonable time and flight duration on the designated travel day, based on 30-day advanced fare or (2) the actual cost of departing on a day outside of the designated travel day. Appropriate documentation must be provided in advance of travel arrangements using the Alternative Travel Reimbursement Determination on page 7.~~

~~T~~ The following travel time is considered work time and will be compensated for non-exempt employees:

- On a regularly scheduled work-day, all hours of traveling and working, less the traveler's normal commuting time to and from work.
- Travel that occurs outside the traveler's regularly scheduled workday.

Any additional business days used on travel status, in excess of the actual days of the conference and the day before and the day after the conference, as described above, which would otherwise have been worked at the employee's normal work location will be charged against the OPERS employee's annual or personal leave balance.

Unused non-refundable ticket

The purchase price of an unused non-refundable airline ticket will be reimbursed subject to surrender of the unused airline ticket and reasonable explanation for non-use approved by the appropriate supervisor.

An unused non-refundable ticket must be submitted with a *Travel System Expense Report* and an accompanying explanation for non-use approved by the responsible supervisor.

The receipt (with itinerary and cost) must be attached to the *Travel System Expense Report*. OPERS' policy requires the employee to apply the unused ticket to the next business trip and OPERS will reimburse the employee for the ticket change fee.

Travel Rewards Programs

Use of travel rewards programs such as frequent flyer miles and hotel rewards earned while on OPERS business, and related expenses are paid by OPERS. - shall be used only for subsequent OPERS business travel.

Other Travel Issues (continued)

Alternative Modes of Travel

Employees may choose to drive, fly or use some other mode of transportation to reach their destination; however, transportation expenses will be reimbursed based on the lesser of actual portal-to-portal expenditures or air travel cost. Portal-to-portal expenditures include:

- Lodging and meals in transit
- Auto parking/overage at hotel
- Reimbursement of mileage at the standard mileage rate established by the Internal Revenue Service Board-established rate based on actual miles driven or upon published standard highway distance charts when actual miles are not documented
- For alternative modes of transportation, other than personal auto, reimbursement will be at the lesser of actual cost or 30-day advance-notice airfare (for a flight the day before a conference starts and the day after a conference ends).

When selecting an alternative mode of travel, 30-days prior notice should be given to Accounts Payable to allow for completion of an *Alternative Travel Reimbursement Determination*. An Accounts Payable clerk will complete the top half of the form to establish "Air Travel Cost" and provide a copy to the OPERS employee for use in applying for reimbursement.

When less than 30-days prior notice is provided to Accounts Payable, an exception is required to be provided by the traveler's immediate supervisor. When Accounts Payable is notified of the request to calculate the cost of 30-day advanced airfare, and the travel date is less than 30 days in the future, Accounts Payable will nonetheless price the airfare 30 days into the future in order to establish air travel cost.

When utilizing alternate modes of travel, expenditures must be segregated between (1) portal-to-portal, and (2) at destination costs on the *Travel System Expense Report*. Detail receipts are required for any fees exceeding \$10.

Miscellaneous Travel Expenses

Reimbursement is authorized for parking charges, baggage fees, road tolls, gratuities and other reasonably incurred transportation expenses directly related to authorized travel. Reasonable gratuities for hotel staff (e.g. cleaning staff) are reimbursable up to \$3/night with a \$10 maximum per trip if staying longer than three days. Reimbursement of tips for cabs or shuttles is authorized at actual expense not to exceed 20% of the actual cab fare or shuttle fee. Miscellaneous transportation expenses shall be listed separately as "other travel expenses" on the *Travel System Expense Report*.

Passports/Visas

OPERS will reimburse for the cost of passports and visas required for OPERS business travel based on the non-expedited processing fee. Immunizations that may be required for foreign travel are not reimbursable.

Other Travel

Issues *(continued)*

Transportation Do's and Don'ts

OPERS employees may not accept transportation from third-party vendors unless the employee makes arrangements to be billed separately. However, shuttle service to conference events that is provided to all conference participants and was paid for as a part of conference fees may be accepted.

When **renting a car within the United States**, employees endorsed by the OPERS insurance carrier should not purchase either liability or collision insurance as OPERS will not reimburse for these additional costs. OPERS' fleet insurance covers both liability and collision on rented cars. Unendorsed employees will be reimbursed for the additional insurance, when purchased. Rental cars are for OPERS business use, they are not for personal use or to be driven by anyone other than an OPERS employee.

When **renting a car outside the United States**, the driver should purchase both liability and collision insurance from the rental car agency.

Reimbursement is authorized for car rental only if car rental is more economical than any other mode of transportation or if the OPERS employee's destination is not easily accessible by any other available mode of transportation. If an OPERS employee obtains a rental car which, in the opinion of the appropriate supervisor, is not a reimbursable expense under this policy, the employee may be reimbursed for the cost that would have been paid to obtain transportation between the airport and the destination hotel on the day of arrival and the day of departure.

Reimbursement for meals for OPERS employees is authorized and shall meet all of the applicable provisions of this policy.

Reimbursement for meals for OPERS employees is limited to the following per OPERS employee per calendar day, whether in-state or out-of-state:

- Actual cost including tax up to a maximum rate of \$60 per calendar day. Employees may allocate their meal allowance as they choose, as there is no set allocation for breakfast, lunch, and dinner. Group meals and beverages provided by OPERS during Board committee and regular meetings do not count towards the Board member's daily meal allowance.
- Itemized detailed receipts are required for all meals in excess of \$10. If mechanically or electronically generated itemized receipts are not available, a handwritten itemized receipt should be requested. The credit card slip does not qualify as a detailed receipt.
- Daily meal expenses in excess of \$60 are reimbursable if the responsible supervisor is satisfied that meals totaling less than or equal to \$60 per day were not reasonably obtainable.
- Reimbursement for alcoholic beverages is strictly prohibited. Meal receipts that include alcoholic beverages should be adjusted to deduct the cost of the beverage, along with related tax and tip.

Reimbursement of meal gratuities is authorized at actual expense not to exceed 20% of the actual meal expense including tax. The amount of the gratuity shall not count against the daily meal allowance.

Meals may be reimbursed for both in-state and out-of-state travel only if overnight lodging is required ~~to maintain the non-taxable status of our plan with the Internal Revenue Service~~. Meals may be reimbursed for travel without an overnight stay only if the reimbursement request includes the following information:

1. the main purpose of the combined business and meal is the active conduct of business,
2. business is actually conducted during the meal with a non-OPERS participant or Board member, and
3. there is ~~more than a general~~ a specific expectation of deriving some business benefit at some future time.

For meals in association with a conference, see the *Conference and OPERS-Sponsored Events* section of this policy.

Meals Do's and Don'ts

It is expected that generally, OPERS employees will not seek reimbursement for meals purchased in lieu of meals provided by a conference.

No reimbursement shall be made for the costs of entertainment.

Meals for trips involving same day travel without an overnight stay are not generally reimbursable (unless the business rules listed above apply).

Requests for meal reimbursements must be accompanied by a detailed receipt listing the specific meal charges.

In-State

Lodging at a reduced governmental rate should be obtained whenever available.

Reimbursement for lodging in commercial establishments is authorized per employee per calendar day at actual cost up to \$150 plus applicable taxes. Lodging in excess of \$150 per day may be reimbursable if the appropriate supervisor agrees with documentation of the reason for the excess (satisfied that lodging less than or equal to \$150 per day was not reasonably obtainable) and a cost comparison is done to other hotels within 10 miles if the cost ~~excess~~ is more than ~~\$50 (or \$200 per day)~~.

Lodging must be booked through the OPERS approved travel agent or through a direct bill relationship with the hotel so that it can be paid directly by OPERS. A personal credit card may be required at check in for incidentals.

Itemized receipts are required for all lodging expenses. Lodging associated with OPERS-provided seminars (employer outreach, retirement awareness, etc.) will be paid at actual cost.

~~For reimbursement of lodging associated with a conference, see the *Conferences and OPERS-Sponsored Events* section of this policy.~~

Out-of-State

Lodging at a reduced governmental rate should be obtained whenever available.

Reimbursement for lodging in commercial establishments is authorized per OPERS employee per calendar day at actual cost when such cost is reasonable as determined by the appropriate supervisor. Guidelines for reasonable lodging costs are as follows:

- Even in the most expensive cities, lodging under \$250 per night should be sought.
- When two employees are traveling together to the same city, it would be expected that the cost of lodging for the two employees would not differ by more than \$50 per night.

Any exceptions to the guidelines require approval by the responsible manager along with documentation of the business reason and a cost comparison done to other hotels within 10 miles if the cost ~~excess~~ is more than ~~\$50 (or \$300 per day)~~.

Lodging must be booked through the OPERS approved travel agent so that it can be paid directly by OPERS. A personal credit card may be required at check in for incidentals.

Itemized receipts are required for all lodging expenses.

For reimbursement of lodging associated with a conference, see the *Conferences and OPERS-Sponsored Events* section of this policy.

Lodging Do's and Don'ts

No reimbursement shall be made for the **expenses of family members or friends** traveling with OPERS employees. When an OPERS employee shares a room with a family member or friend, OPERS will reimburse only for the single room rate.

The cost of alcoholic beverages from in-room "mini bars" and ~~other in-room entertainment that are~~ included on the hotel receipts will not be reimbursed.

Registration Fees

Conference registration fees may be reimbursed to the OPERS employee (receipt required), or be paid directly by OPERS in advance of the conference.

Multiple Attendees at a Conference

Any time three (3) or more OPERS staff members are planning to attend the same conference, prior to registering for the conference, approval must be granted by the appropriate division director. The director should clearly document in a memo the business rationale for the number of staff attending the conference. The documentation should be signed by the appropriate division director and a copy submitted to the ~~eExecutive dDirector or chief operating officer~~ as notification. A copy of the signed memo documentation should be attached to the final travel expense report for each attendee.

Meals

If the registration fee includes any meals, the daily meal allowance may be appropriately reduced when one or more meals are provided as part of a conference.

Meals that are not included in the registration fee but are an integral part of the conference may be reimbursed at actual cost (detailed receipt required), provided such cost is reasonable as determined by the appropriate supervisor. Meals are considered to be an integral part of the conference when the meals are provided at the conference site as an organized group activity for all conference participants. These meals can also be prepaid by OPERS with the conference registration fee in advance of the conference.

If a conference or OPERS-sponsored event includes or provides a meal, it is normally expected that the OPERS employee, if choosing not to participate in the meal provided, would not seek reimbursement for a meal in lieu of the one provided. However, if for a valid reason the employee chooses not to participate in the group meal (for example, the group meal is a business lunch in which the employee does not participate or the employee has a business reason), OPERS will reimburse the meal in lieu of the one provided.

Employees with special dietary needs may be reimbursed for meals purchased in lieu of meals provided by a conference if none of the conference meals offered met the special dietary needs. It is expected that OPERS employees will utilize alternative meals designed to meet special dietary needs if offered by the conference organizers.

Snacks, meals or other food and beverage items provided by the conference sponsor that are not paid for as a part of the conference fees may not be accepted or consumed by OPERS employees unless the employee makes arrangements to be billed separately.

At-destination Transportation

If a conference provides shuttle service between hotels and the conference site, rental car costs for the duration of the conference will be borne exclusively by the OPERS employee, unless the rental car is found to be the most economical option.

Direct Payment

Instead of reimbursing an OPERS employee for his/her conference expenses, OPERS may make direct payment to a vendor who provides conference services for the OPERS employee.

Sponsored Conferences

An employee attending a sponsored conference/meeting for which there is no registration fee and at which meals are provided as a component of the conference shall make arrangements with the sponsor to provide an invoice with the cost of meals or other such expenses of the conference for direct payment by OPERS. Contact Accounting Payable for assistance or with questions.

Because of rapidly changing communications technology, hotels have implemented a variety of policies related to telephone and Internet access. The OPERS Travel Policy has been written with the understanding that these conditions exist. The policy does not attempt to address every possible scenario that the OPERS business traveler may face. Prudence and good judgment should be exercised when placing business or personal calls, or when accessing the Internet while traveling on OPERS business.

Business Ccalls

OPERS will reimburse for all necessary business calls while an OPERS employee is engaged in OPERS business travel.

OPERS will reimburse telephone access charges on all business related calls. Reimbursement is authorized for reasonable business telephone expenses regardless of the length of stay.

An OPERS employee who has been issued an OPERS cellular telephone is encouraged to use such phone for OPERS business calls.

OPERS cellular telephones are available for use during travel, including international travel. Contact the IT Helpdesk if one is needed.

Personal Ccalls

An OPERS employee who has been issued an OPERS cellular telephone is encouraged to use such phone for personal calls when traveling overnight on OPERS business. Generally, no more than two personal calls of a reasonable duration should be made per day.

Internet Aaccess

Many airports, planes and hotels now offer Internet access or Wi-Fi. Employees are encouraged to inquire about the availability of this free service, if secure, when accessing the Internet while on business travel. For enhanced security, employees are also encouraged to VPN into OPERS network while utilizing internet access or Wi-Fi outside of OPERS. If internet access is not free and the employee requires it for business use while traveling, OPERS will reimburse access fees for each day of the business trip, one fee per day (OPERS will not reimburse for airport, planes and hotel internet access fees – any two or all three - on any one day).

If the traveler anticipates needing frequent connection throughout the trip to perform OPERS business, OPERS internet hotspot devices are available for use during travel, including international travel. Contact the IT Helpdesk if one is needed.

OPERS may authorize reimbursement of travel, lodging and meal expenses incurred by third party contractors.

Reimbursement shall be made at rates that do not exceed those specified in this policy and in accordance with all provisions of the policy that are applicable to OPERS employees and Board members.

The contractor shall provide OPERS with an itemized travel statement and all receipts required by this policy.

The Travel Policy is intended to provide guidance for the administration of OPERS business travel. It is understood that occasionally it will make prudent business sense to grant exceptions to the policy's limits and standards. Therefore, this policy provides that a supervisor may:

"...require any reasonable form of verification of an expense, in addition to or in lieu of the receipts required under this policy, if he/she determines that additional verification is necessary to his/her certification of the propriety of the reimbursement or if required receipts are not available."

Granting Exceptions

If a supervisor believes that it is prudent to grant an exception to this Travel Policy, it is within his/her purview to do so. The responsible supervisor is expected to document the business rationale for the exception either on in a memo attached to the initialed *Travel System Expense Form Report*, or include an explanation in the note field upon approval when prompted within the expense system (see further discussion below). Examples of exceptions include expenses costing greater than \$10 for which no receipt is provided, meal expenses in excess of the \$60 per-day limit, in-state lodging or out-of-state costing more than the per-day limit, travel not booked through the travel agent when required, etc.

Note: *In the case of Board members, exceptions to this Travel Policy shall be approved by the Board.*

Documenting Exceptions

A business traveler's supervisor should document exceptions to this Travel Policy in the following manner:

- The approving supervisor should include a note in the expense line item detail of the *Travel System Expense Report*. This note should explain the reason for the exception. For example, if a receipt for a meal costing greater than \$10 is not attached, the supervisor would note in the Memo section "receipt lost," or if an in-state hotel room costing more than \$150 was charged, the supervisor would note "accommodations under \$150 not available," etc.

The electronic approval or initials only of the responsible supervisor on the *Travel System Expense Report* does not, in and of itself, constitute approval of an exception to the policy.

These exception documentation procedures are in place in order to ensure that the approving supervisor both detected and then physically/consciously approved deviations from the policy, and to inform other parties (Accounts Payable, Internal Audit, etc.) that the approving supervisor both detected and then consciously approved deviations from the policy. Following this procedure will streamline the approval and payment process. Accounts Payable reserves the right to reject travel expenses without appropriate approvals and documentation on exceptions to the policy.

Prepayment by OPERS

Certain expenses may be pre-paid by OPERS. These include:

- Conference registration fees
- Advance room deposits for overnight accommodations
- Airfare

To have OPERS pre-pay registration fees and room deposits, provide a completed conference registration form and submit an approved purchase order to Accounts Payable.

Hotel room accommodations and airfare will be directly-paid by OPERS when arrangements are made through OPERS' designated travel agency, as required.

The traveler should include all expenses paid directly by OPERS on his/her/their *Travel System Expense Report*, noted as "Direct Billed" on the expense report and provide appropriate supporting documentation. Appropriate documentation includes conference fee registration forms, detailed hotel receipts and airfare itineraries and cost.

Travel ~~a~~Agent ~~E~~exceptions

Business travel should be arranged using OPERS' approved travel agent for hotels and airfare. If however an exception prevents the use of OPERS travel agent and travel expenses are paid through other means, the traveler should document travel expenses on a *Travel System Expense Report* along with all receipts and other documentation required by this policy. The traveler should select the appropriate form of payment on the expense report.

Approval of ~~T~~travel

The electronic approval of an OPERS employee's *Travel System Expense Report* by the appropriate supervisor constitutes certification by the supervisor of the propriety of the reimbursement of such OPERS employee's travel expenses. Exceptions to policy should be briefly noted. The supervisor may require any reasonable form of verification of an expense, in addition to or in lieu of the receipt required under this rule if he/she determines that additional verification is necessary to his/her certification of the propriety of the reimbursement or if required receipts are not available. Accounts Payable reserves the right to reject travel expenses without appropriate documentation or exception approvals.

Submission of ~~E~~expenses

Within 30 days of the conclusion of a business trip, the traveler should complete an electronic expense report in the Travel System for all travel expenses incurred, including expenses paid directly by OPERS. For in-state travel, the traveler should complete an *In-State Travel Expense Report*. For out-of-state travel, the traveler should complete an *Out-of-State Travel Expense Report*. To complete an *Out-of-State Travel Expense Report*, the traveler must have an approved *Out-of-State Authorization Request* already completed (see Page 4). All expense reports must be electronically approved by the traveler's supervisor. A written exception in the memo field from the OPERS employee's immediate supervisor explaining the reasons why a *Travel System Expense Report* was submitted late shall accompany any Travel Expense Report that is submitted more than thirty 30 days after the trip.

Note: Board members are not bound to the 30-day timeline due to the infrequency of their visits to OPERS. Board members should submit expenses as soon as possible, but no later than 60 days following the conclusion of a business trip.

~~Printed e~~Copies of Travel System Expense Reports, with other documentation required by this policy attached thereto, should be submitted to the Accounts Payable department by 12:00 noon on Tuesday for processing by the established deadlines. Generally, corresponding reimbursement checks will be available the following Friday (3 days). Travel System Expense Reports that have been returned by Accounts Payable to the approving supervisor because of missing documentation or other errors will not be processed until the later of the next week or the documentation is received in good order; resubmitted.

Checklist – Documentation to be submitted with the *Travel System Expense Report*

- Detailed receipts are required for all expenses greater than \$10 per occurrence.
- Receipts are required for all service expenses incurred in connection with the operation of OPERS-owned automobiles, all common carrier expenses, and all miscellaneous transportation expenses including taxicab, parking, car rental/limosine car service, road tolls and public transportation charges, greater than \$10 per occurrence.
- An itemized receipt is required for any meal costing greater than \$10.
- A passenger receipt or travel agent itinerary including airfare cost and fees.
- An unused or expired non-refundable ticket must be submitted along with an accompanying explanation for non-use approved by the appropriate supervisor. The receipt (with itinerary and cost) must be attached to the *Travel System Expense Report*. OPERS' policy requires the employee to apply the unused ticket to the next business trip and OPERS will reimburse the employee for the ticket change fee.
- Documentation of mileage in excess of normal commute must be submitted on the *Travel System Expense Report*. This includes all intermediate destinations (i.e., specify intermediate towns and cities but not stops within a town or city) between the commencement and termination of travel as well as all vicinity mileage after arrival at destination.
- A receipt for all gas purchases of greater than \$10.
- Receipts are required for supplies costing greater than \$10.
- In order for OPERS to pay a vendor in advance of conference/meeting, all conference fees requests and registrations must be submitted along with the following: (1) original completed registration and, if applicable, room deposit information; (2) photocopy of registration application; (3) instructions for the special handling of the warrant and/or the application.
- An employee seeking reimbursement for conference/meeting expenses should submit a photocopy of the registration form and a copy of the paid receipt.
- Detail hotel receipt with all charges.

Miscellaneous Information

- For foreign travel, all reimbursable expenses must be converted to U.S. dollars, the exchange rate(s) noted on the *Travel System Expense Report* and a copy of the credit card statement attached.
- At no time shall an OPERS employee make claim for or be reimbursed for more than his/her actual travel expenses. An employee who is inadvertently over-reimbursed for travel expenses will have 30 days from the date of notification of over-reimbursement, to repay the overpayment to OPERS. The employee's supervisor will be notified if the repayment is not made within 30 days. Outstanding repayments will be deducted from the employee's next travel reimbursement regardless of whether or not the 30-day reimbursement period has been exceeded. Overpayments not received within 60 days may be deducted from the employee's paycheck.
- Reimbursement shall be made to only one of two or more OPERS employees traveling in the same privately owned automobile.
- Any departure from utilizing the most economical mode of transportation should be explained in writing, approved by the appropriate supervisor and must accompany the reimbursement request.

Sample Forms

Travel System Expense Report

DATABASICS

Run by: KSHEPHERD

[TE1] In State Travel Expense Report
Detail Report by Line

Report:	[13381] Jan 20, 2014 - Jan 21, 2014 Test Expense Report	Business Total:	368.08	USD
Employee:	[TESTUSER] User, Test	Due to Employee:	217.08	USD
City:		- Amount due by employee to company:	0.00	USD
Based on Report:		Amount due by company to employee:	217.08	USD
Status:	On Hold	Due by company to CC:	149.00	USD
Validation:	No action			
Payment Status:	No action			

Cities in Ohio: Akron
Additional Cities visited:
Purpose Category: Employer Education

Report Detail

Ref. No.	Date	Description	Payment Type	Amount/Number	Rate	Business
13381-1	Jan 20, 2014	Mileage		251.00	0.56000	141.08 USD
		User Charge Operating Unit Department Expense Code				Total Amount
		TESTUSER 6000 2100 423200				141.08
		From (Address, City, State 277 East Town street-columbus-oh-43221~US				
		Zip Code):				
		To (Address, City, State Zip ~akron-oh--US				
		Code):				
		One Way or Round Trip: RT				
		Copied Distance: 251.0				
13381-2	Jan 20, 2014	Lunch	Paid by Me	10.00 USD		1 10.00 USD
		User Charge Operating Unit Department Expense Code	Before Tip	Tip Amount	Total Amount	
		TESTUSER 6000 2100 423200	10.00	0.00	10.00	
13381-3	Jan 20, 2014	Dinner	Paid by Me	41.00 USD		1 41.00 USD
		User Charge Operating Unit Department Expense Code	Before Tip	Tip Amount	Total Amount	
		TESTUSER 6000 2100 423200	35.00	6.00	41.00	
13381-4	Jan 20, 2014	Lodging	Booked through En	149.00 USD		1 149.00 USD
		User Charge Operating Unit Department Expense Code	Before Tax	Tax Amount	Total Amount	
		TESTUSER 6000 2100 423200	119.00	30.00	149.00	
13381-5	Jan 21, 2014	Breakfast	Paid by Me	10.00 USD		1 10.00 USD
		User Charge Operating Unit Department Expense Code	Before Tip	Tip Amount	Total Amount	
		TESTUSER 6000 2100 423200	10.00	0.00	10.00	
13381-6	Jan 21, 2014	Lunch	Paid by Me	15.00 USD		1 15.00 USD
		User Charge Operating Unit Department Expense Code	Before Tip	Tip Amount	Total Amount	
		TESTUSER 6000 2100 423200	15.00	0.00	15.00	

Sample Forms

Alternative Travel Reimbursement Determination

Alternative Travel Reimbursement Determination	
Name:	_____
Destination:	_____
<u>Estimated "Columbus" Airport Business Travel Cost (See Note 1)</u>	
Advance Notice Airfare (See Note 1)	_____
Airport Parking Fees @ \$10/day	_____
Shuttle Service Between Airport and Hotel	_____
Mileage to Airport (See Note 2)	_____
Total Estimated "Columbus" Air Travel Cost	_____
<u>Actual "Alternative" Travel Cost</u>	
Description of Alternate Travel	_____
Airfare	_____
Airport Parking Fees @ \$10/day	_____
Mileage for Alternative Travel _____ miles @ _____ cents per mile	_____ (note 3)
Lodging and Meals in transit	_____
Other (see Note 4)	_____
Total actual "Alternative" Travel Cost	_____
Lower of the Estimated vs. Actual Costs	_____
Note 1:	Amounts for "Columbus" Airport Travel Costs will be calculated by Accounts Payable.
Note 2:	Mileage required between home and Columbus airport in excess of employee's normal commute
Note 3:	Mileage required between home and Alternative Airport in excess of employee's normal commute
Note 4:	Other alternative expenses would include tolls, hotel parking, etc.