



**DODGE COUNTY
PERSONNEL POLICIES AND PROCEDURES**

Policy # 306	Approval Date: 9/19/2023
Policy Title: Expense Reimbursement	Effective Date: 1/1/2024
Owner Human Resources and Labor Negotiations Committee	Revision Date(s): 01/17/2017, 9/19/2023

I. PURPOSE

The purpose of this policy is to reimburse employees for necessary work-related expenses incurred.

II. POLICY

Determines employee eligibility for reimbursement for necessary work-related expenses incurred relating to car travel, meals, lodging, and conferences.

III. GUIDELINES

A. Car Travel

1. Dodge County will reimburse the IRS Business Rate per mile by the most direct route. Travel between County buildings /facilities and travel to conduct County business within the City of Juneau will be exempt from reimbursement. The rate of reimbursement will be adjusted administratively without necessity of County Board action to coincide with the standard business rate as established by the IRS.
2. Parking charges, tolls or other payments related to car travel will be reimbursed when accompanied by a receipt.
3. Mileage reimbursement shall be limited to the distance between the employee's office (place of work) and conference/meeting location or the distance between the employee's home and conference/meeting location, whichever is less. This paragraph #3 applies when leaving from home to attend a conference/meeting.

B. Meals

1. Reasonable expense will be allowed for meals outside Dodge County. Meals will be reimbursed according to the U.S. General Services Administration (GSA) rates for the State of Wisconsin for breakfast, lunch and/or dinner not to exceed the daily GSA rate.
2. Employees are required to provide documentation of date, time spent out of the County and number of meals to be reimbursed by submitting a Monthly Statement of Expense Form with receipts per Article IV below. The documentation must be turned over to the Finance Department for audit purposes.
3. The amount will be paid on the next regular paycheck and will be subject to income taxes (Federal, State & FICA). Dodge County does not reimburse for tips or alcoholic beverages.

4. Purchase cards cannot be used to purchase meals.

C. Lodging

1. Actual and reasonable expenses will be allowed for lodging for County Board members, County officers, elected officials, department heads, employees and members of County commissions and committees, not to exceed the established State of Wisconsin Rate, except in the event that County personnel are lodging at the convention site, in which case the full cost of lodging will be paid by Dodge County on the basis of a purchase order obtained in advance.
2. Purchase orders are not required if the employee uses a County purchase card.

D. Conference Registration

1. Conference registration and banquet expenses will be allowed.
2. Use of a County purchase card is recommended for conference registrations.

E. Other

1. A purchase order must be obtained for items of \$50.00 or more. Dodge County does not reimburse Wisconsin sales tax. Wisconsin sales and use tax exemption certificate must be presented at time of purchase.
2. Approval of the Executive Committee of the County Board is required before any employee may attend a meeting or function outside of Wisconsin for which expenses will be claimed.
3. No County employee or officer, other than County Board members, will be reimbursed for travel or other expenses for attending meetings of a Committee of the Dodge County Board, unless their attendance at such Committee meeting or session of the County Board is requested by the Chairman of the Committee, such request being supported by the minutes in the Committee proceedings, unless the Chairman of the Dodge County Board of Supervisors has requested attendance at such Committee meetings or sessions of the Board of the Supervisors. This rule will not apply to persons required by Wisconsin Statutes to attend Committee or Board meetings.
4. Commercial Transportation. Use of commercial transportation including but not limited to bus, train, plane, taxi or rental car shall be used on a limited basis and only when absolutely necessary. Reimbursement of actual and reasonable expenses for commercial travel will be provided upon the submission of a Statement of Monthly Expenses with receipts per Article IV below.

IV. PROCEDURE

A. Monthly Statement Expense Form

1. Dodge County Department Heads, Employees, and Elected Officials, are required to complete a Monthly Statement of Expense Form which must be submitted to the Supervisor by the 15th of month for all expenses incurred the month prior. Proper documentation must be submitted with the statement of expense form. Monthly

Statement of Expense Forms must be approved and signed by the Department Head/Supervisor and sent to the Finance Department. The Finance Department will review the forms for proper documentation and correct mileage, rates and calculations before submitting it to the Audit Committee.

2. Failure to follow this policy will result in denial of reimbursement of expenses.