

**TRAVEL**  
Revised June 2024

SECTION: 34

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A. **POLICY**

It is Tooele City's policy to pay for and/or reimburse reasonable expenditures incurred by employees on authorized travel consistent with this Section and applicable government regulations.

B. **APPROVAL**

1. **Same Day Travel.** The department head approves daily travel expenses incurred for work.
2. **Overnight In-state Travel.** Prior to incurring any expense, an "Overnight In-State Trip Authorization" shall be approved by the employee's supervisor and the Mayor.
3. **Overnight Out-of-State Travel.** Prior to incurring any expense, an "Advance Request for Out-of-State Travel" shall be approved by the employee's supervisor and the Mayor.

C. **VEHICLES**

1. **City Vehicles.** Employees should use City vehicles and travel together for City business whenever possible. However, if circumstances prevent this or if vehicle space is limited, the department head can authorize alternate arrangements.
2. **Personal Vehicle Use Required.** When a City vehicle isn't available, employees can use their personal vehicles for City business and may be reimbursed for mileage at a rate set by the finance department, subject to change.
3. **Personal Vehicle Use by Choice.** If an employee chooses not to use a City vehicle or travel with a group for personal reasons, the department head may approve reimbursement for mileage at 50% of the established rate, considering factors like cost and circumstances.
4. **Preference to Travel by Vehicle Rather Than by Public Transportation.** If an employee declines reasonable public transportation options, reimbursement cannot exceed the cost of public transportation, including related expenses like meals and lodging.

D. **MEALS**

1. **Meals for Same-day Travel.** Same-day travel means employees leave and return to work on the same day. The IRS has rules about meal reimbursements for such cases, and Tooele City's policy is:
  - a. **Meals during Conventions or Training.** If employees work during their

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usual meal times at conventions or training sessions, these meals are tax-free. Usually, the registration fee covers them or the City pays. For example, if a keynote speaker presents during lunch at a conference or a police cadet eats during training. The meal cost shouldn't exceed allowed per diem rates.

- b. **Business Meals.** Meals needed when employees work through their regular meal times for official City business may be reimbursed tax-free. This happens rarely when it's better to handle business this way, like meeting a consultant in Salt Lake City instead of discussing matters with a supervisor. The meal cost shouldn't exceed allowed per diem rates.
  - c. **Incidental Meals.** Meals provided for safety reasons (e.g., for snow plow drivers during paid rest breaks) or as part of public recognition or appreciation, are also tax-free. The meal cost shouldn't exceed allowed per diem rates.
  - d. **Other Reimbursements.** Rarely, employees may get reimbursed for other same-day travel meals, but it's taxable. They need to submit reimbursement requests with receipts to the human resources/payroll department. The meal cost shouldn't exceed allowed per diem rates.
2. **Per Diem for Overnight Travel.** Employees receive a tax-free meal per diem per day, per meal during approved overnight travel. The per diem covers meals and incidental expenses and is adjusted accordingly if meals are included with the training or seminar, or as part of the hotel package. For instance, if a hot breakfast is provided at the hotel, the allowance is reduced, but continental breakfasts consisting of prepackaged items are excluded from the reduction.

The per diem rates for overnight travel in the State of Utah are based on the U.S. General Service Administration Per Diem for Meal & Incidental Expenses Standard Rate for Utah. The finance department will update these rates on the expense reimbursement request form, typically at the beginning of the calendar year. Employees have the option to use the Standard Rate for Utah or, if traveling to an out-of-state location with a higher per diem, employees may attach documentation from the U.S. General Service Administration Per Diem for Meal & Incidental Expenses for that location to support the higher per diem claim.

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3. **OTHER REIMBURSABLE EXPENSES**

The following expenses are eligible for reimbursement by submitting a Tooele City Expense Report with any required receipts or supporting documentation.

	<b>Receipt Required</b>	<b>Taxable to Employee</b>
Conference registration fees	Yes	No
Commercial airline fare, limited to tourist or economy fare. First class fare is reimbursable when tourist or economy fare is not available between specified points.	Yes	No
Railway, bus, or boat fare, limited to coach fare plus necessary lower berth or roomette. First class fare is reimbursable when coach is not available.	Yes	No
Mileage reimbursement for use of personal vehicle at the rate set by the finance department and approved by the Mayor but not to exceed the mileage allowance established by the IRS.	No	No
Reimbursement for reasonable gas expenses for personal cars in lieu of a mileage reimbursement.	Yes	No
Lodging, limited to actual costs.	Yes	Any amount that exceeds the IRS allowance for the respective location is taxable.
Road charges, parking fees, storage charges, emergency repairs, and similar items for City-owned vehicles	Yes, if available	No
Charges for car rental or similar services but only upon advance approval by the Mayor	Yes	No
Reasonable taxi, shuttle, and similar transportation charges	Yes	No

4. **NON-SPECIFIED EXPENSES**

Reimbursement for expenses not specified in this Section require the Mayor's approval and receipts.

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5. **SPECIAL RULES FOR ROOM SHARING**

For risk management purposes, Tooele City prefers that employees do not share rooms. However, in cases where housing expenses are covered by grants or other agencies, room sharing might be required. A supervisor cannot share a hotel room with an employee, and male/female employees cannot share a room unless they are married or live together. Suite arrangements, if they save money, are considered on a case-by-case basis with priority given to risk management and privacy.

6. **TRAVEL ADVANCE**

Employees may receive a travel advance up to the anticipated travel expenses. Unused funds, an itemized account of all expenses, and any required receipts must be returned to the City within one week of travel completion.

7. **TRAVEL TIME**

For purposes of this Section, employees are paid for all travel time except for overnight stays. During overnight travel, employees are paid for all hours while actively traveling and conducting City business. After reaching the destination, only hours spent on City business are paid, excluding personal time like evenings, meal periods, or optional conference activities. Time zone changes must be considered when calculating actual hours worked.

8. **TELEPHONE CALLS**

The City will pay for one reasonable length telephone call (not to exceed 10 minutes) to call home for each night out of town. Calls should be made on City cellular phones or charged to the room and reimbursed with the room charges. Costs for additional personal calls or exceeding the allowed time limit are the employee's responsibility.

K. **ALTERNATIVE TRAVEL ARRANGEMENTS YIELDING COST SAVINGS**

The City recognizes that circumstances may arise where management may approve alternative travel arrangements or reimbursements provided that doing so results in an overall cost savings and does not exceed IRS allowed non-taxable travel limits. For example:

1. An employee agrees to take a personal RV trailer to stay in while at training as it will cost less than staying in a hotel. The manager agrees to reimburse the employee for actual gas expenses incurred in lieu of mileage because pulling the RV costs more than the standard mileage rate.
2. An employee stays with a friend or relative while at the training in lieu of a hotel.
3. An employee who has a fear of flying asks to be allowed to drive. The manager agrees, provided that all expenses do not exceed what would have been incurred if the employee flew.