
POLICY 210: TRAVEL EXPENSE

Fair Authority employees, Board members, Blue Ribbon Foundation employees or other contract staff (hereafter referred to as *individual*) must fill out a travel expense form for all reimbursements of mileage, lodging, meals and miscellaneous expenses. The date, place(s) traveled, and any related expenses shall be documented on the form. The following documentation procedures will be enforced:

- Itemized receipts are required for airfare, rentals, ride share, lodging, and misc. expenses.
- Itemized receipts are not required for meals.
- Business purpose, business relationship to anyone else involved, and place attended must be documented on the form for meal reimbursement. The Accounting Department will adjust meal amounts if they fall above the maximum allowed.
- All miscellaneous expenses shall be claimed under the column heading "misc. expenses" and supported by sufficient documentation.
- Departure and return times must be denoted on the expense form.
- All expenses must be approved by the CEO. CEO's expenses must be approved by Board President before payment is made.
- The Accounting Department reserves the right to adjust reimbursement amounts if proper documentation is not received or if reimbursement amounts exceed policy guidelines.

Vehicle Usage/Mileage Reimbursement/Car Rental

The Fair Authority will reimburse the current IRS federal rate per business mile traveled when using a personal vehicle for Fair business. The date, places traveled, and number of miles traveled must be noted on the form. The Accounting Department will calculate the current mileage rate.

However, Fair Authority employees must first request usage of a Fair vehicle for Fair business. Reimbursement of mileage for the use of personal vehicles may not be allowed if a Fair vehicle is available.

If an individual is unable to utilize a Fair vehicle or a personal vehicle for Fair business, the individual may rent a vehicle. The rental vehicle shall be reasonable in nature. Individuals are encouraged to purchase the insurance coverage made available through the rental company. This ensures that in case of an accident, the individual is covered during work-related business.

Lodging Reimbursement

Individuals shall be allowed lodging expense when required to travel outside their official domiciles. The allowance for lodging shall be reasonable in nature. Anything excessive should be approved by the CEO prior to the trip.

Receipts for lodging must be submitted to receive reimbursement. Lodging receipts consist of the itemized billing obtained from the hotel and contain such information as the dates, room number, number and name of guest, name of facility, location and additional pertinent information which may be used to verify other sections of the expense claim. A lodging facility "statement" is not the same as an invoice and is not acceptable.

Expense for lodging begins on the day the individual checks into the facility.

Board members should utilize the Administration Building as lodging whenever possible.

Meal Reimbursement

Expenses will be reimbursed on a per diem basis according to the following rates:

Breakfast	\$10.00
Lunch	\$14.00
Dinner	<u>\$25.00</u>
Total	\$49.00

The following procedures regarding the meal per diem will be followed:

- Those traveling on Fair Authority business that are required to depart prior to 7:00am and required to return after 6:00pm to their official domicile may be reimbursed according to the per diem chart for three meals. However, if departing after 7:00am, no reimbursement is made for breakfast. If returning prior to 11:00am, no reimbursement is made for lunch. Finally, if returning prior to 6:00pm, no reimbursement is made for dinner.

- Meals included in hotel accommodation rates or included as part of a convention or conference registration will not be reimbursed. Hotel and conference meals will need to be denoted on the expense form by only checking the boxes on the expense form that require reimbursement.
- A meal is defined as food and drink consumed at one sitting. All food items such as appetizers, entrees, desserts, and non-alcoholic drinks consumed at the meal are allowable. Alcohol and non-food items such as gum, breath mints, anti-acids, aspirins are not allowed.
- Break or refreshment items purchased to be consumed throughout the day are considered personal discretionary expenses and are not paid for by the Fair Authority. Multiple beverages, candy bars, bags of chips, etc. are not allowed (unless used in place of a meal, i.e. protein bar).
- Tips and taxes are included in the meal per diem rate.
- Meal expenses incurred during the Iowa State Fair (starting the Sunday before the Fair and ending the Monday after the Fair) will not be reimbursed.

Miscellaneous Travel Expense Reimbursement

These are expenses deemed necessary in the conduct of the official business of the Fair Authority, which are not included in the categories of vehicle, lodging or meal reimbursement. All miscellaneous expenses shall be supported by sufficient documentation such as receipts or billings. Some of the more common miscellaneous expenses are:

- **Internet Access** – Internet access charges shall include an explanation for the business purpose on the claim.
- **Parking** – An original receipt must be attached to the claim form. If parking paid at a meter, an explanation on the claim is sufficient. If valet parking, \$5.00 tip is allowed but must be documented on the form.
- **Flights** – The cost of the flight including baggage shall be reasonable in nature and must be coach/class only. An original (or email) receipt must be attached to the claim form.
- **Taxi Cabs/Uber/Lyft/Shuttle Buses** – An original receipt (can be email receipt) must be attached to the claim form (if possible); a \$5.00 tip is allowed but must be

documented on the form.

- **Education Seminars or Conferences** – Expenses such as registration fee shall be allowed. An original receipt must be attached to the claim form.
- **Other Reasonable Incidental Expenses** – Must be accompanied by a receipt.

Board Per Diem and Travel Guidelines

Board per diem is only paid to board members at \$50/day (Iowa Code, Section 7E.6).

Travel expenses such as mileage, lodging, meals, and misc. expenses will be reimbursed, if applicable, following the rules stated previously in this policy.

- **Monthly Board and Committee Meetings** – travel expenses and board per diem paid. This includes attending meetings by virtual means.
- **Special Board and Committee Meetings** – travel expenses and board per diem paid if meeting is held and authorized by Board President.
- **IAFE Annual Convention and IAFE Zone 5 Meeting**– travel expenses and board per diem paid for listed conference days plus one travel day.
- **Association of Iowa Fairs Conference** – travel expenses and board per diem paid for listed conference days only.
- **Association of Iowa Fairs District Meetings** – travel expenses and board per diem paid
- **Visits to County fairs** – travel expenses paid
- **State Fair** – travel expenses and board per diem paid for 16 days (including the Sunday before the Fair) if in attendance each day. Meal expenses incurred during that 16-day period will not be reimbursed.
- **Association of Iowa Fairs Legislative Reception** – travel expenses paid
- **Out-of-State fair visits approved by State Fair Board** – travel expenses paid
- **Foundation events (Including Corn Dog Kickoff), Fair staff social events, staff development events** – no travel expenses or board per diem paid.
- President or appointed designee eligible to receive travel expenses and per diem to represent the State Fair at certain functions.

Reimbursement Procedures

It is recommended that each individual pay for their meals and expenses individually and request reimbursement per this policy. Airfare, rental car and hotel may be paid for with the Fair Authority credit card. For any reimbursable item on the Fair Authority credit card, any spending over and above the written limits above will be required to be paid back to the Fair by the employee.

It is further recommended that for group meetings, each individual pays for their meal individually and request reimbursement per this policy.

Benefits derived from Travel

Any benefits derived from travel paid for by the Iowa State Fair belong to the Fair and may not be used for personal use by the individual. These benefits include such items as cash payments, free tickets from accumulated frequent-flyer miles or free/reduced lodging.

Addendum #1: Wage Management Guidelines

Staff travel must be authorized. Employees should verify that planned travel is eligible for reimbursement before making travel arrangements. All travel must be approved by a direct supervisor.

Non-Exempt Employees

Travel To and From Home: Employees will not be paid for time spent traveling from their homes to the workplace.

Paid Travel Time for Job Related Functions: When employees are required or are approved for travel, travel time will be counted as time worked, not to exceed 8 hours. For example, if travel to designated city takes 9 hours, employee is paid for 8 hours of travel time. If travel to designated city takes 5 hours, employee is paid for 5 hours of travel time.

If the employee is in work status for part of the travel day, the travel time is in addition to the work time. For example, if employee works a 6-hour day and travels 3 hours to designated city, employee is paid 9 hours (6-hour workday plus 3 hours of travel). If an employee works a 4-hour day and travels 3 hours to designated city, employee is paid 7 hours (4-hour workday plus 3 hours of travel). If an employee works a 3-hour day and travels 9 hours to designated city, employee is paid 11 hours (3-hour workday plus 8-hour max travel).

Conferences, Seminars, Meetings and Training Programs: Attendance at seminars, meetings, training programs and similar activities will not be counted as hours worked if four criteria are met: it is outside normal hours; it is voluntary; it is not job related or no other work is concurrently performed.

If an employee believes they have a requirement to attend any of the previously mentioned programs, or if an employee believes they will receive adverse treatment for not attending, hours spent in the program will be counted as hours worked.

Exempt Employees

Exempt employees may flex their work week to accommodate time spent on travel or programs if it occurs within the same pay period of travel.

Addendum #2: Mode of Transportation

If an individual desires to use his/her personal vehicle instead of a common carrier and it is authorized by the Board President or CEO/Manager, he/she will be allowed the cost of mileage not to exceed the cost of coach air fare, to the air terminal nearest their destination, plus expenses incurred to the final destination and meals and lodging enroute. Meals and lodging will be allowed only for the number of meals and nightly lodging, which would have been necessary had the individual used the available common carrier to the destination instead of his/her personal vehicle. Taxi/Ride Share or mileage expenses will be allowed at the destination if incurred while on official business. A cost comparison must be included with the expense form.

If two or more individuals on official business travel in one personal vehicle instead of by common carrier, the use of one vehicle may be authorized on a mileage basis not to exceed the statutory limit per mile. The passenger shall denote this on his/her expense form.

EXAMPLE: An individual drives to Los Angeles, CA instead of flying. In this instance, since the ordinary means of transportation is flying, a cost comparison between flying and driving is necessary.

Cost Comparison Tip: If the airfare, divided by the number of miles, is less than the allowable reimbursable mileage rate per mile, it is more economical to fly. Cost comparison for driving a personal vehicle vs. airfare:

- Cost of airfare, including the baggage fee.
- Shuttle/taxi/ride share to and from airport and hotel.

- Cost of mileage.
- Additional days for lodging above the day before and the day after the conference/meeting.
- Additional meals incurred above the day before and the day after the conference/meeting.
- Cost of parking and any toll charges.
- Compensation during additional travel time.

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