

SECTION 9

**EMPLOYEE EXPENSE REIMBURSEMENT
GUIDELINES**

The MPWD will fully compensate employees for all reasonable and prudent expenses incurred in the course of MPWD business as described below:

- A. **Credit Card Use.** Credit cards will be issued to the General Manager and Operations Manager who either travel on a regular basis on MPWD business, or have the need to frequently purchase supplies or services on behalf of the MPWD. Credit cards should be used only for legitimate, approved business of the MPWD, subject to the following regulations. These cards should be used for all approved expenses as authorized in this section.
 - No personal items may be charged on the business credit card;
 - All charges must be in line with travel guidelines or procurement policies as approved by management; and
 - Receipts must be promptly submitted after making the charge to the Administrative Services Manager.
- B. **Employee Incurred Expenses.** Expenses under the amount of \$50, which are incurred by employees for MPWD purposes, will be reimbursed through its petty cash account. Expenses over that amount will be reimbursed through normal accounting procedures after the employee has completed and submitted an expense report. All expenses must be approved in advance by management before submitting for reimbursement.
- C. **Mileage.** The mileage reimbursement rate to operate privately-owned vehicles will be the allowable IRS rate in effect at the time the expense is incurred. The mileage distance should be calculated from destination to destination, and shall not exceed the actual cost of commercial transportation. Employees driving private vehicles on MPWD business will be required to attend a formal defensive driving class every four years and one TargetSolutions online class every two years. Employees are required to provide the MPWD with proof of insurance coverage for their personal vehicle, and expected to practice good defensive driving techniques and operate the vehicle in a safe and responsible manner.
- D. **Travel Expenses (Air Fare/Rental Car).** Management approval is required in advance of travel expenses involving air fare or rental cars for MPWD purposes. The most cost effective (e.g., coach air fare) will be used. At times it may be more cost effective and/or convenient to utilize a cab or shuttle from the office or the employee's home to the airport. Employees should use the most economical mode and class of transportation available that is reasonable for the circumstances. When commercial transportation is used, the MPWD will reimburse the employee the actual costs incurred or pay them directly to the carrier. Employees using airport parking will use long-term or economy parking when available.

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- E. **Lodging.** The reimbursement rate should not exceed the group conference rate per night, exclusive of tax, or whatever is a reasonable rate in the area. Management approval is required for lodging fees that exceed the rate listed. The MPWD will reimburse the employee the actual costs incurred or pay them directly to the provider. Lodging expenses will not be reimbursed if attendance at a meeting takes place within the MPWD's service area or adjacent counties without prior approval by the General Manager.
- F. **Meal Expenses.** Reimbursable meal expenses may include actual expenses for meals at restaurants or meals at hotels, conferences, seminars, or meetings, only if meals are not included in any registration fees for such meetings. Daily meal reimbursement will be permitted for actual costs not to exceed maximum meal rate established by the United States General Services Administration (GSA) for that location.
- G. **Expense Reports.** Expense Reports should be submitted by the employee within two weeks of return from travel/training.