

## **AP 7400 Employee Travel and Conference Attendance**

Reference:

**Education Code Section 87032;**  
**26 U.S. Code Section 62 subdivision (c);**  
**2 Code of Federal Regulations Part 200.475;**  
**IRS Publication 463;**  
**IRS Publication 15-B**

- 1.0 The Chancellor has designated authority for approval of travel requests to the Presidents and Vice Chancellors for employees in each of their respective areas. All travel outside the United States must be approved in advance by the Board of Trustees.

Employee travel will be reimbursed for actual, ordinary, necessary, and reasonable expenses incurred while on official business, up to approved amounts, and subject to compliance with state and federal regulations and guidelines, and sponsoring agency requirements if applicable. All travel expenses including mode of transportation should be practicable, reasonable, and safe.

- 1.1 For purposes of this policy, travel shall be defined as including off-campus meetings, workshops, conferences, trainings, or conventions that are within the scope of the employee's job assignment. Reimbursement shall be for actual, necessary and reasonable expenses. Not included in the above definition are:
- 1.1.1 Meetings or workshops where participants receive college credit for salary advancement, except for those individuals receiving continuing education credit for maintaining their professional licenses.
  - 1.1.2 Meetings that pay a salary or honorarium to participants.
  - 1.1.3 Meetings of professional organizations with interests outside the scope of the employee's normal work assignment.
  - 1.1.4 Special interest meetings outside the scope of the definition.
- 2.0 Trustees' travel expenses are discussed in BP/AP2735, Board Member Travel.
- 3.0 Student travel expenses and employee expenses incurred while travelling with students are discussed in BP/AP4300, Field Trips and Excursions.
- 4.0 **Ground Transportation:**
- 4.1 All employees driving either their privately owned/leased vehicle or District-owned vehicles for District related activities must certify that they possess a valid California Driver's License.
  - 4.2 All uses of campus transportation, including the use of District-owned vehicles, must be for authorized District related activities.

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- 4.3 District-owned/leased vehicles are available at each campus for use by authorized personnel for approved District business. Transportation provided by the campus or District is limited by the availability of vehicles and prior approval of the trip.
- 4.4 Mileage Reimbursement: Privately owned or privately leased vehicles may be used when District-owned vehicles are not available. Employees who are authorized to use their privately owned or privately leased vehicle to travel off-campus for approved District related activities may receive reimbursement for business mileage incurred through each use in accordance with the following guidelines:
  - 4.4.1 Employees must certify that their personal vehicle is covered by automobile insurance as required by California law.
  - 4.4.2 All persons driving on District business shall take the most direct route possible that is practicable, reasonable, and safe.
  - 4.4.3 Reimbursement for such business mileage shall be at the prevailing IRS standard rate.
  - 4.4.4 Transportation expenses between an employee's home and the employee's main or regular work location are considered personal commuting expenses by the IRS. Personal commuting expenses including commute miles are not reimbursable regardless of the employee's work schedule, time of day, or day of the week (IRS Publication 463).
  - 4.4.5 Business mileage will be reimbursed and include:
    - 4.4.5.1 Roundtrip miles driven between home and an off-site location.
    - 4.4.5.2 Roundtrip miles driven between an off-site location and another off-site location.
    - 4.4.5.3 Roundtrip miles driven between a main or regular work location and an off-site location.
    - 4.4.5.4 Roundtrip miles driven between District or campus sites subject to the applicable collective bargaining agreement.
  - 4.4.6 Business mileage shall be calculated as total actual miles driven (commute miles are not deducted). Google Maps or other similar online map printouts should be submitted with the request for mileage reimbursement when roundtrip mileage is 40 miles or greater.
  - 4.4.7 If two or more employees share a personal vehicle, only one employee shall be reimbursed for mileage expense at the established rate.
- 4.5 Transportation-related expenses which are directly associated with business travel and are ordinary, reasonable, necessary, practicable, and safe shall be reimbursed. Allowable expenses include parking fees; bridge, highway and tunnel

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tolls; rideshare services from the airport to the hotel, or from the hotel to the conference (i.e. conference sessions and off-site events).

4.5.1 Receipts are not required for parking fees; bridge, highway, tunnel tolls; or rideshare if the expense is below \$35 (per expense).

4.5.2 All claimed transportation related expenses shall be authenticated by submission of original itemized valid receipts only if the expense is \$35 or over (per expense). If using rideshare services, the itemized receipt must include pickup and drop-off locations and the traveler must include the reason for the trip (e.g., airport to hotel; hotel to conference).

4.6 Gratuity and tips for transportation services must not exceed 20% of the base cost of the service.

4.7 Personal transportation expenses while on business travel are not reimbursable (e.g., transportation expenses related to entertainment or personal side trips).

5.0 **Travel:** Employees authorized to attend off-campus meetings, workshops, conferences, trainings, or conventions may receive reimbursement for expenses incurred in accordance with the following guidelines:

5.1 An employee's travel request must be approved before travel. Refer to the Accounts Payable webpage for detailed procedures and instructions.

5.2 To minimize out-of-pocket business expenses, employees may utilize the District's travel agent. Refer to the Accounts Payable webpage for more information.

5.3 All travel expenses and mode of transportation (e.g., airfare versus mileage; mileage versus Uber; etc.) must be ordinary, necessary, practicable, reasonable, and safe. Reimbursable travel expenses include: airfare; parking; lodging; registration; meals not covered by conference registration and during the period of travel; car rentals; ground transportation (including mileage, Uber, Lyft, or other rideshare service); and fares (including gratuity not to exceed 20% of the fare). Travel expenses, other than employee meals, must be authenticated by original itemized ticket stubs or original itemized receipts only if the expense is \$35 or over (per expense).

5.3.1 Airfare must be ordinary, necessary, practicable, reasonable, and safe using only commercial carriers. The expense of traveling by commercial carrier will be allowed on the basis of actual cost. Use of personal airline or hotel points would not be reimbursable.

5.3.1.1 The District will not cover additional fees such as extra legroom, seat selection fees, early check-in fees, exit row upgrades, additional baggage fees over a single checked bag plus a single carry-on bag if applicable, travel insurance, or any other upgraded or additional costs. Any upgraded or additional costs are personal expenses and will not be reimbursed, unless specifically approved in advance by the appropriate College President or Vice

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Chancellor and documented on a Business Necessity Form (see section 5.7).

- 5.3.1.2 The District standard for economical, reasonable, and practicable airfare includes flight change, flight cancellation to travel credit, carry-on, and one (1) checked bag.
- 5.3.1.3 In the event of an emergency, if a flight needs to be cancelled or changed, the employee would be reimbursed with documented justification approved by the immediate supervisor.
- 5.3.1.4 The immediate supervisor would be the primary approver on flight selection.
- 5.3.2 When attending a conference to which the employee has traveled by common carrier, the employee may rent an automobile for local transportation. The cost of the vehicle rental shall be practicable, reasonable, and safe for the number of employees traveling together. The District will not reimburse for premium or luxury vehicles, any other upgrades, or additional costs other than fuel and car rental insurance without business justification. The actual cost incurred of renting a vehicle, including the cost of fuel and rental car insurance, is reimbursable. Itemized receipts are required for travel expenses over \$35. Mileage is not reimbursable when renting a vehicle.
- 5.3.3 Reimbursement for travel by private vehicle shall not exceed the lowest roundtrip commercial airfare.
- 5.3.4 Campus/District staff shall not pilot or charter personal or private aircraft when traveling within the scope of their employment.
- 5.3.5 Registration fees charged in connection with approved attendance at conferences, conventions, committee meetings, in-service training seminars and so forth, are allowable at actual cost. The conference agenda is required and should show conference dates, times, and meals provided. Itemized receipts are required for registration fees over \$35.
- 5.3.6 Lodging within 50 miles of the employee's primary work location is not allowable unless specifically approved in advance by the appropriate College President or Vice Chancellor and documented on a Business Necessity Form (see section 5.7). Actual lodging cost, not to exceed charges at the published standard single occupancy room rate for the conference, shall be reimbursed. An original itemized receipt for lodging expense must show conference rate or single occupancy rate for the hotel room. Receipt must be submitted with the reimbursement claim. No other receipt will be accepted--i.e., credit card receipt.
  - 5.3.6.1 If lodging is shared with another employee, each will be reimbursed only for their share of the charges.

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- 5.3.6.2 When an employee shares lodging facilities with a non-district person (e.g., spouse, children, etc.), reimbursement to the employee is limited to the single occupancy rate. All reimbursement claims for such instances must show the rate for single occupancy.
- 5.3.6.3 Lodging expenses are reimbursed for the actual dates of the approved conference. The night the conference ends may be reimbursed if specifically approved in advance by the appropriate College President or Vice Chancellor and documented on a Business Necessity Form (see section 5.7).
- 5.3.6.4 The District does not allow business lodging booked from vacation rental companies such as Airbnb, VRBO, etc., unless approved in advance by the appropriate College President or Vice Chancellor.
- 5.3.6.5 Employees should complete a Hotel/Motel Transient Occupancy Tax Waiver Form to present upon check-in. Not all hotels accept the form, but when they do it provides substantial savings to the District.
- 5.3.7 Meal allowances are applicable only when travel away from home requires an overnight stay (IRS Publication 463) or the employee will be in travel status away from home for more than 12 consecutive hours. All meals for which expenses are actually incurred shall be reimbursed using the U.S. General Services Administration (GSA) meals per diem rate for the applicable location. On partial travel days, the standard meal allowance shall be prorated. Travel meal reimbursement is intended to cover the incremental expense of having to eat out and is not intended to cover the entire cost of meals.
  - 5.3.7.1 When the cost of meals is included in a registration fee, separate reimbursement for the covered meals is not allowed.
  - 5.3.7.2 If attending training or a conference, meals per diem may be approved as an exception if the traveler is at least 30 miles from both the official main or regular work location and the traveler's home if specifically approved in advance by the appropriate College President or Vice Chancellor and documented on a Business Necessity Form. (IRS 1.32.1.8)
  - 5.3.7.3 No receipts are required for meal reimbursement. The District instead will reimburse employees using the GSA meals per diem rate as noted above.
- 5.3.8 Incidental & Miscellaneous travel expenses must be ordinary, necessary, reasonable, practicable, and will be reimbursed as follows:

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- 5.3.8.1 Miscellaneous travel expenses essential to the transaction of official District business may include minor supplies, postage, reproduction costs, telephone and electronic communication expenses. Itemized receipts are required for expenses over \$35.
- 5.3.8.2 Incidental expenses such as fees and tips given to baggage carriers and hotel staff are only reimbursed when travel requires overnight stay. Incidental expenses are reimbursed using the GSA per diem rate and do not require itemized receipts.
- 5.3.8.3 Gratuity and tips are limited to 20% of the base cost of the service. Tips for transportation services are reimbursable and require an itemized receipt if the transportation expense including the tip is over \$35. Tips for hotel and restaurant staff or other food services are included in the meals and incidentals per diem reimbursement rates.
- 5.3.9 Certain travel expenses are considered personal expenses and not essential to District business. Such non-reimbursable expenditures include, but are not limited to: travel insurance, entertainment expense, leisure tours or personal side trips, personal telephone calls, in-room internet connectivity where there is no business need, traffic or parking citations except for those related to malfunctioning equipment on District owned/leased vehicles, valet parking (unless valet parking is the only parking option available), sundry items (toiletries, clothing), tips/gratuities other than as noted in this administrative procedure, and alcoholic beverages.
- 5.4 Group travel must be booked through the District's travel agency and in accordance with this administrative procedure.
- 5.5 Travel advances may be requested for the following:
  - 5.5.1 Transportation, registration, and lodging payable directly to the third party vendor can be paid in full. An employee also has the option to book travel through the District's travel agency to minimize paying out-of-pocket for business travel.
  - 5.5.2 Prepaid reimbursements to the employee may be requested only for costs that will be incurred prior to travel. Other costs that will be incurred during travel will be reimbursed upon return.
  - 5.5.3 Travel advances will not be authorized for any employee whose expenses will be reimbursed directly to the employee by an external sponsor, or for any employee who has not settled prior travel advances with the District.
  - 5.5.4 Travel advances for conferences paid with a grant or categorical funds is not allowable when the payment and conference dates are after the performance period unless specifically approved in writing by the sponsoring agency.

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- 5.5.5 Travel advance requests must be submitted to District Accounts Payable at least fifteen (15) business days in advance to allow time for processing. Include a copy of the conference agenda. Also include the invoice if requesting a travel advance payable directly to a third party vendor, or the quote if using the District's travel agency. If requesting prepaid reimbursements, include itemized receipts (or payment confirmations showing last 4 digits of the credit card used for payment) for all expenses regardless of the dollar amount.
- 5.6 The District is committed to facilitate timely reimbursements within 90 business days of submission of complete and accurate travel claims. In order to do so, travelers should submit their travel claims for processing within fifteen (15) business days of returning from travel.
  - 5.6.1 A claim form should include a check payable to NOCCCD if the amount of expenses claimed are less than the amount advanced to the employee and should be submitted within fifteen (15) business days from returning.
  - 5.6.2 The claims for reimbursement must include itemized receipts for travel expenses incurred by the employee that are over \$35 (except employee meals) including registration, transportation, lodging, car rental, airport/hotel parking, etc., along with a copy of the conference agenda and if applicable the Business Necessity Form for approved exceptions.
  - 5.6.3 Only allowable expenditures up to the amounts authorized will be reimbursed, unless approved by the appropriate College President or Vice Chancellor.
- 5.7 Business necessity means the expense is ordinary, reasonable, practicable, and provides a direct benefit to the District or campus.
  - 5.7.1 Exceptions must be specifically approved in advance by the appropriate College President or Vice Chancellor and documented on a Business Necessity Form.
- 6.0 The Chancellor will provide annual reports to the Board of Trustees on all professional conference travel with the exception of employee expenses incurred while traveling with students.
- 7.0 Should the District contract with a third party to provide ACH reimbursement capabilities, virtual debit cards for travel, and travel booking services, the cost of these services would be added to all employee reimbursement requests as a flat fee, which would be posted on the Accounts Payable webpage. The fee would be charged to the same budget covering the cost of the reimbursement.

See Board Policy 2735, Board Member Travel; Administrative Procedure 2735, Board Member Travel; Board Policy 4300, Field Trips and Excursions; Administrative Procedure 4300, Field Trips and Excursions; and Board Policy 7400, Travel and Conference Attendance.

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