

## Chapter 6 Employee Benefits

**Section 9**     Mileage allowance: Mileage when traveling by personal automobile on official Library business shall be reimbursed at the rate of twenty and a half cents (\$.205) per mile. Employees shall maintain a policy of auto insurance that meets the State of Wisconsin's minimum financial responsibility limits \$25,000/person and \$50,000/accident. Those individuals who maintain a personal insurance policy of not less than \$100,000 combined single limits of bodily injury and property damage or split limits of \$100,000/per person/\$300,000 per accident of bodily injury and \$100,000 of property damage coverage and who provide the Administration Office with a photocopy of their declaration page or a certificate of insurance shall qualify for a higher level of reimbursement equal to the IRS business mileage rate as of January 1 of each year. The higher reimbursement rate shall be adjusted on January 1 of each year and shall remain in effect for the entire year. Requests for reimbursement shall be made on forms which indicate that the Library has been provided with the necessary documentation certifying that the driver's personal insurance coverage meets or exceeds the established standards.

Reimbursement for all expenses incurred on official travel shall be subject to review by a higher level of authority. All requests for reimbursement shall be reported on such forms as determined appropriate by the County Administrator. Reimbursable travel shall not include mileage associated with reporting to an employee's regular worksite.

### Meals:

1. Meal claims will be paid based on a daily per diem rate. The meal claims must be reasonable, necessary and closely represent the amount actually spent. To be allowed breakfast, departure must be before 6:00 a.m.; lunch, departure must be before 10:30 a.m., and return after 2:30 p.m.; dinner, employee must return after 7:00 p.m., or depart his/her headquarters for overnight travel before 6:00 p.m.

Subject to the Library Director or their designee's approval, meal reimbursement is allowed when the employee is on County/Library business related activities outside of Marathon County. Reimbursement for meals consumed in Marathon County may be approved in conjunction only with a business meeting at the discretion of the Library Director or his/her designee.

The two definitions for a business related activity are as follows: 1) the County/Library policy, which determines what meals will be reimbursed by the County and 2) the IRS guidelines, which determine which meals are taxable to the individual.

Under the County's/Library's policy, a business related activity for meals reimbursed outside the county includes the following: 1) a business meeting including a third-party or non-county employee in which business is conducted or 2) a business related situation that would occur in the normal performance of your job duties. A third-party or non-county employee would generally include, but is not limited to the following: outside experts (consultants, lawyers, auditors, etc), visiting dignitaries (state and local officials or members of commissions, committees or boards) and interviewees. Reimbursements for other business related situations outside of Marathon County, could include, but are not limited to the following:

- meals at conferences/conventions/etc. that are not included in the registration fee or
- meals incurred while transporting county inmates, evidence or
- meals incurred that are not considered business meetings but are considered necessary and reasonable while performing your normal job duties

Under the IRS guidelines, meal reimbursements for business meetings that include a third-party or non-county employee as defined above, are not taxable to the individual if submitted for reimbursement within 60 days of the date incurred. However, meal reimbursements made for other business related activities (as defined previously), which are not overnight, are considered a fringe benefit and are taxable to the employee (see criteria listed previously) or are not reimbursable by County/Library policy.

Claims for meals shall be paid on a standard daily per diem basis. The maximum daily amount permitted, including tax and tip (tip not to exceed 20% of meal cost), for all meal reimbursements within the State of Wisconsin, is \$33 per day. The meal reimbursement for meals outside the State of Wisconsin will be \$42 per day. Employees must submit the Statement of Expenses Incurred for Marathon County form in order to receive reimbursement.

The Library in-state rate is \$33. Therefore, maximum amounts for each meal are as follows:

Breakfast = \$ 8  
Lunch = \$ 10  
Dinner = \$ 15  
Total = \$ 33

The Library out-of-state rate is \$42. Therefore, maximum amounts for each meal are as follows:

Breakfast = \$ 10  
Lunch = \$ 12  
Dinner = \$ 20  
Total = \$ 42

When an employee claims reimbursement for two or more meals in a day and exceeds the maximum on one or more meals, the employee may claim per diem for each allowable meal on that day. An employee must request reimbursement for three meals to be eligible for the full daily per diem rate. Receipts are not normally required. Each day is considered separately for application of this policy. If meal maximums are not reached on one day, the savings do not accrue and cannot be applied to expenses claimed on another day or for other costs such as lodging.

Where a consistent pattern of meals claimed at the maximum is noted, the supervisor may require the employee to submit receipts in the future to document the amount claimed.

Expenditures for alcoholic beverages, or any spouse or guest, are not reimbursable. Meals included in the cost of airfare or registration fees are not reimbursable.