

2008 Cass County Personnel Policy

Section 13

13. LODGING, MEALS AND INCIDENTAL EXPENSES

Itemized receipts are required in all instances. Employees are reimbursed for their own lodging, meals and incidental expenses at actual cost in accordance with the following:

- 13.1 Charges for lodging for the night prior to the formal start of a conference, seminar, meeting, etc. and those nights when the event is actually in session.
- 13.2 Meals are reimbursed at actual expense, not to exceed the regular federal daily per diem rate for Meals and Incidental Expenses (M&IE) published by the General Services Administration and [IRS Publication 1542](#), eligibility for reimbursement under the following conditions:
 - a. Up to \$20.00 per day may be claimed when no overnight travel is involved for all locations outside of Cass County, itemized receipts required subject to employment withholding taxes.
 - b. Department Heads may consider meal reimbursement under special travel circumstances when no overnight travel is involved not to exceed the standard daily per diem M&IE rate, itemized receipts required, subject to employment withholding taxes.
 - c. Up to the daily per diem M&IE rate by locality may be claimed when overnight travel is involved, itemized receipts required.

The County Board will review and establish current M&IE rates annually at the January organizational meeting for adoption on a calendar year basis. Current M&IE rates are published on the Cass County website or may be obtained at the Auditor-Treasurer's Office.

- 13.3 Meal expenses incurred while performing the duties of one's position are not reimbursed unless the employee is outside the boundaries of Cass County when the meal expense is incurred, except as authorized under 13.4 and 13.6, below.
- 13.4 If meals are included in any registration or tuition fees, they will be paid in full as part of the registration fees. Other charges for meals which are already included in the registration are not allowed.
- 13.5 Expenses for alcoholic beverages are not reimbursable.
- 13.6 Expenses for a conference, seminar or meeting which employees are required to remain in through the meal period by department Head or the County Board, making it impossible for employee to go elsewhere for a meal within a reasonable time, will be reimbursed even if within the county.
- 13.7 An individual required to attend an evening County Board function after their scheduled working hours, for whom it would not be reasonable to go home for the evening meal, will be eligible for meal reimbursement for actual expenses.