

## **5. Travel Policies \***

(\* Note: See explanation under Other Related Policies.)

### **A. Travel Reimbursements**

Reimbursements will be made only for travel expenses essential to the transaction of official business and all expenses claimed should reflect only those amounts actually expended. Expense vouchers should be fully itemized, including when, where, and why the travel expenses were incurred with expenditures listed by the day the expenses were incurred. Expense vouchers must be submitted at least on a monthly basis to the Administrative Office of the Courts/Probation. Expense voucher forms are available online at: <http://www.supremecourt.ne.gov/forms/supreme-court-travel-report.shtml>. If the reimbursement is for an expense related to education, the voucher should be submitted directly to the Judicial Branch Education Director.

### **B. Approval for Travel**

Before an officer or employee attends a function, conference, or meeting requiring travel, approval should be obtained from the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director. This does not include normal day-to-day travel required for regular job responsibilities or activities required or sponsored by the Administrative Office of the Courts/Probation including Judicial Branch Education. However, a judge exercising his or her authority to request assistance from another judge to cover cases on a temporary basis, shall request approval from the Administrative Office of the Courts only if the replacement judge must travel more than 60 miles (one way) to perform those duties. In all cases, prior approval must be obtained if the travel method chosen is not the most economical method of transportation.

Every effort shall be made to submit requests for approval for travel not later than 30 days prior to the event.

### **C. Mode of Travel**

#### **General Policies**

Judicial officers and employees may choose any mode of transportation. However, reimbursement of expenses and travel time determinations will be limited to the most reasonable, least-cost mode of transport as determined by the Finance Office.

Reimbursement of transportation expenses is also subject to the following limitations:

### **Air Travel**

Air travel shall only be authorized by the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director when it is more economical than surface transportation or will result in a substantial savings of expense or productive time. Reimbursement for commercial air travel will be limited to "coach" fare if such seating is available at the time of ticket purchase. Travel by privately-owned, state-owned, or personally rented airplanes must have the prior approval of the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director. Employees and officers should coordinate with the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director in booking air travel. The submission of a receipt showing booking terms is required for reimbursement.

### **Personal Automobiles**

A judicial officer or an employee will be reimbursed for use of a personal vehicle while on work-related business (this does not include commuting miles). When reimbursement is claimed for mileage by personal automobile, the employee's number (which can be found on the employee's paystub), the points between which said mileage occurred, the times of arrival and departure, and the necessity and purpose of such travel should be shown on such claim. Total mileage will be reimbursed at the current mileage rate per mile per vehicle as determined by the Nebraska Supreme Court regardless of the fact that one or more persons may have been transported in the same vehicle. Funds expended for parking may be claimed in addition to mileage.

Mileage reimbursement will be based on the following definitions:

A primary work site is a judicial officer's or an employee's principal place of business or assigned headquarter office.

A secondary work site is any other place a judicial officer or an employee is required to report to work.

A temporary work site is a short-term assigned work site in addition to a judicial officer's or an employee's primary work site.

An employee's supervisor determines which site is the primary work site. All other sites are considered secondary work sites for mileage reimbursement purpose. The Nebraska Supreme Court or the Judicial Resources Commission determines the primary work site of judicial officers.

Mileage from a judicial officer or an employee's residence to a primary work site and return is considered commuting by the IRS and not reimbursable. (See State Vehicle section below for more information regarding commuting.)

Mileage from a judicial officer or an employee's residence to a secondary or temporary work site and return, when the distance from home to the secondary or temporary work site is longer than from home to the primary work site, is reimbursable with the following limitation. Reimbursement is limited to the DIFFERENCE of mileage from home to the primary work site as compared to the mileage from home to the secondary or temporary work site.

Mileage from a primary work site to a secondary or temporary work site is reimbursable with the following limitation: Work must be conducted at both locations.

When a judicial officer or an employee is called to work duty during non-work hours, such as juvenile intake, OPG intake, or other on-call responsibilities, the entire actual mileage is reimbursable.

If a judicial officer or an employee chooses an alternative mode of transportation in lieu of air travel, even though air travel is a more economical method of transportation, the judicial officer or employee will be reimbursed only the amount equal to the cost of air travel. Other expenses such as lodging and meals that may be incurred because of traveling by the alternative mode of transportation will not be reimbursed. Extra days spent for personal travel outside of the scheduled training, conference, or business meeting dates will not be considered work time and are not reimbursable. Employees electing to utilize modes of transportation resulting in additional days of travel may also be required to claim leave for the extra days of travel incurred.

It is recommended that if a state vehicle is available, it be used in lieu of a personal vehicle when traveling in excess of 50 miles. When an employee is required, by a supervisor, to use a state vehicle and the employee chooses to use a personal vehicle, the personal vehicle mileage will not be reimbursed.

## **State Vehicles**

No reimbursement for mileage will be allowed when such mileage accrues while using an automobile owned by the State of Nebraska.

Permanent state vehicle assignment will be considered when a vehicle is required for a period of 30 days or longer, will travel a minimum of 1,000 miles, and will be utilized 17 working days monthly.

Requests for permanently assigned vehicles should be submitted to the Administrative Office of the Courts/Probation at least 20 working days in advance of the required date. Requests should include the date the vehicle is desired; the type of vehicle desired, i.e., compact, intermediate, or regular sedan, et cetera; the estimated monthly mileage; the name of the principal driver; and the office location.

Personal use of any state-owned vehicle is prohibited by statute and is a Class V misdemeanor. See Neb. Rev. Stat. § 81-1024.

Whenever a state vehicle is permanently assigned to an officer or employee of the court, additional policies regarding the use of a state vehicle should be requested from the Administrative Office of the Courts/Probation.

Officers and employees are encouraged to carpool for travel to events, and the

Administrative Office of the Courts/Probation reserves the right to require carpooling with state vehicles for specified functions.

*Travel Policies amended April 10, 2019.*

## **D. Commuting**

Commuting expenses are defined by the Internal Revenue Service as those expenses incurred in traveling from one's residence to one's place of work and return to residence no matter how often this occurs during a day. These expenses are considered personal expenses and are not considered reimbursable expenses. When using a state car for commuting, IRS rules require that \$1.50 each way be added to the employee's income reported on a W-2.

## **E. Conference / Meeting Expenses**

The approval to attend a conference, workshop, or meeting that is not considered a normal job responsibility, or that is not sponsored by the Administrative Office of the Courts/Probation including Judicial Branch Education, shall be obtained from the State Court Administrator, State Probation Administrator or Judicial Branch Education Director prior to the individual's attendance at such function. If funding is being requested for an education event that is not sponsored by Judicial Branch Education, prior approval shall be requested by using the forms prescribed by the Judicial Branch Education Director. The forms are available at: <https://supremecourt.nebraska.gov/sites/default/files/HR-2-15.pdf> for the courts and <https://supremecourt.nebraska.gov/sites/default/files/HR-2-12.pdf> for probation.

Only conference/meeting expenses incurred on the days necessary to travel to and from the conference/meeting and those incurred on the actual days of the conference/meeting may be reimbursed. Prior approval from the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director must be obtained for reimbursement of expenses that result from arriving early or result from extending departure. The following includes additional specific limitations in expense reimbursements.

### **(1) Meals**

Only actual amounts paid for meals may be claimed. The Internal Revenue Service requires employees to substantiate the cost of meals under an accountable plan. The Administrative Office of the Courts/Probation requires all officers and employees to keep itemized receipts (not credit card receipts) for meal expenses. Transfer the receipt information to the expense voucher and attach the receipts to the expense voucher to satisfy the IRS requirement for an accountable plan. Unsubstantiated meal expenses will not be reimbursed. Again, the amounts claimed should be actual meal costs. Tips are a

reimbursable expense. No reimbursement may be made for alcoholic beverages.

There are time limitations on reimbursements for meals. The time limitations do not include the time taken for the meal. If departure is before 6:30 a.m. or 1½ hours before the officer or employee begins work, whichever is earlier, breakfast may be reimbursed. Noon meals may be reimbursed if departure is at or before 11 a.m. (for overnight travel) or the return time is at or after 2 p.m. (from overnight travel). Noon meals for 1-day travel are not reimbursable. If the return time is after 7 p.m. or 2 hours after the officer's or employee's workday ends, whichever is later, the evening meal may be reimbursed. Meal expenses incurred in the city or town in which the residence or primary work location of such employee or officer is located are not reimbursable. Reimbursement for meal expenses incurred on 1-day travel is taxable income to the officer or employee if the expenses are \$200 or more in any one year-- December 1 through November 30. The total amount is taxable income.

Reimbursements for meals will not exceed the U.S. General Services Administration (GSA) limit on meals. Meal allowances include tips. Guidelines for meal allowances can be found on the following Web site: [www.gsa.gov](http://www.gsa.gov). Employees or officers will not be reimbursed for any meal that was provided as part of an event or function should they choose to eat elsewhere absent good cause shown.

*Amended December 11, 2013.*

## **(2) Lodging**

Lodging may be reimbursed if the attendance of a meeting or conference requires an officer or employee to be away from the general area of his or her normal work location for a period substantially longer than an ordinary day's work. The absence must be of such duration that the officer or employee cannot reasonably leave and return to that location before and after each day's work.

Generally, a person must be 50 miles or more from his or her workplace in order to be eligible for lodging reimbursement. Under special circumstances and with prior approval, lodging may be approved for distances less than 50 miles. A written request for such approval should be directed to either the State Court Administrator, State Probation Administrator or if the event is a Judicial Branch Education event, the Judicial Branch Education Director.

Receipts for lodging on motel/hotel letterhead are required for reimbursement (not the charge card receipt). Only actual expenses for lodging are reimbursable, and prior approval is generally required. No movie charges or alcohol charges are allowed. At the time a request is made to attend the conference/meeting, individuals should request that the State Court Administrator, State Probation Administrator, or the Judicial Branch Education Director try to arrange for direct billing.

The state rate for lodging should always be requested. In no event should the federal GSA per person per night rate be exceeded without advance approval. Any deviation from the federal per diem rates (GSA per diem rates: [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem)) must be accompanied by documentation justifying the need for such deviation. If an officer or employee shares a room with an individual other than an officer or employee, only the single rate will be reimbursed.

The difference must be paid when checking out. The motel/hotel should note the single rate on the bill. If a room is shared by two or more officers or employees, the name(s) should be noted on the bill.

It is the responsibility of an employee or officer to honor hotel/motel checkout times. If a late checkout results in a charge for that day, payment of that charge will be the responsibility of the officer or employee.

Often for meetings and conferences sponsored by the Supreme Court, lodging expenses will be direct billed. Billing should always be checked before leaving the hotel/motel. If lodging is direct billed, individuals must pay additional costs, i.e., telephone calls, which may be indicated on the billing. Personal phone calls are not reimbursable.

If lodging is with friends or relatives, there are no reimbursable lodging expenses.

### **(3) Other Expenses**

Registration fees for programs not funded by the Supreme Court are reimbursable if prior approval has been granted. The original receipt or canceled check should be included with the claim.

Parking expenses, tips, tolls, and baggage handling expenses are reimbursable. No receipts are necessary unless the expenses are unusually high.

Other ground travel expense (cab, shuttle bus, intra-city bus, et cetera) is reimbursable. No receipts are necessary unless the expense is unusually high.

Note: If an officer or employee of the Court registers for a conference or workshop and then fails to attend without canceling in adequate time, all expenses (i.e. registration fee, lodging, prescheduled meals, et cetera) will be the responsibility of the officer or employee of the court except under extraordinary circumstances.

## **F. Expense Reimbursement Document (Expense Voucher)**

Expense vouchers should be submitted at least once a month but may be submitted more often if desired. Expense voucher forms are available online at: <https://supremecourt.nebraska.gov/sites/default/files/HR-2-05.pdf>. All expenses should be listed for conferences separately from other monthly travel expenses. Employees and officers must include their NIS number on the expense voucher. The NIS number is shown on paycheck stub information available online.

Expenses should be itemized so that the nature, purpose, and necessity of each item are apparent. Expense vouchers should include the time and place of departure and the time of

return to the headquarter city in each instance. All items claimed for reimbursement for any one trip should be included on the same expense voucher.

One officer or employee may be reimbursed for actual expenses incurred on behalf of another officer or employee, such as when two employees sharing a motel room are billed jointly and one officer or employee pays the bill. The officer or employee to be reimbursed should provide the same detailed information on the expense voucher that would have been required if each officer or employee had been billed individually. In all cases, when one officer or employee is requesting reimbursement for expenses of more than one officer or employee, original receipts should be provided, and the officers or employees' names listed and documents cross-referenced, when applicable. If two officers or employees are billed jointly, but each pays half and each requests reimbursement separately, the documents should be cross-referenced, since one officer or employee usually will not have an original receipt.

Expenses will be paid for officers and employees of the courts and probation only. In cases in which a spouse or other individual accompanies the officer or employee on official business, only the expenses of the officer or employee will be paid. In such cases, lodging and other receipts should indicate the appropriate single person charge.

Original signatures on all expense vouchers are required from both the officer or employee and appropriate supervisor (Division Approval). No stamped signatures will be accepted.

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