



# TOWN OF BERLIN

240 KENSINGTON ROAD • TOWN HALL • BERLIN, CT 06037

## ***TOWN OF BERLIN POLICIES AND PROCEDURES***

### *MILEAGE (EFFECTIVE DATE JULY 1, 2014):*

I. Policy:

It is the policy of the Town of Berlin to reimburse employees for mileage traveled for business purposes when the employees use their personal vehicle and such travel is directly related to the performance of their job. It is understood that some travel will inherently be required between the various Town facilities for tasks in the normal course of business. It is not the intent of this policy to reimburse mileage for such tasks.

II. Procedures for Reimbursement Rate/Methodology:

- a. The Town will reimburse for mileage at the rate set by the Internal Revenue Service ("IRS").
- b. The IRS typically changes this rate each January and sometimes more frequently. The Finance Director will communicate changes in the rates to all employees impacted.
- c. All mileage must be submitted on the *Town of Berlin Mileage and Travel Report* attached as Exhibit A. All information on the form must be completed in full, including the account number where the expenditure is to be charged and the purpose of each trip. Incomplete forms will be returned to the preparer.
- d. Appropriate documentation must be attached to the form. If the starting and ending mileage are not completed for each individual trip, documentation (such as from Google Maps or Mapquest) must be attached to prove the mileage claimed. Any tolls or parking fees included must be documented by a receipt or EZ Pass report. Any charges not appropriately documented will not be reimbursed.
- e. Mileage should always be counted to and from the employee's Town Office, not from home. This is because the IRS specifically disallows mileage reimbursement for commuting from home to work and back. The general rule is that if the travel takes place on what would be a normal workday, it must be tracked from the employee's office. The only time mileage to and from home can be used is if the travel takes place on a day that the person would not normally work (for example, if an employee leaves for a conference on a Sunday and he/she doesn't normally work Sundays, they can count the miles from their home).
- f. Reimbursement forms should be submitted as soon as possible, but no later than 3 months from the date incurred. Any report submitted that includes mileage beyond the most recent three months will be returned and will not be reimbursed.
- g. The last mileage report of the fiscal year is due to Finance by the third week of June (with the exact date specified in the Year End closing memo from the Finance Director which is distributed in April). Any mileage submitted beyond the cut-off date will be processed in the subsequent fiscal year if it meets all other criteria of this policy.

III. Reimbursable Mileage:

- a. Mileage to and from a conference or training seminar that has been approved in the budget. Such mileage should be included as a component of the budgeted costs related to the conference or seminar. If the department uses the Townwide account for mileage rather than their own account, they must inform the Finance Director of the estimated amount to be included in the Townwide budget.
- b. Mileage to travel to other locations (i.e. not town buildings) for the purpose of conducting town business (for example: a nurse traveling to a patient's home or an employee traveling to the bank to make a town deposit)
- c. Mileage to travel to an offsite meeting (i.e. not at a Town building).
- d. Mileage that is ongoing throughout the workday due to job requirements (for example, traveling between pools or summer camps).

IV. Non-Reimbursable Mileage:

- a. Travel between Town locations to retrieve paychecks, department mail or to clock in or out is not reimbursable.
- b. Travel between Town locations to attend interoffice meetings is not reimbursable.
- c. Travel to a location that involves a personal errand (even if combined with doing Town business) is not reimbursable. For example, if an employee travels to a grocery store and does personal shopping and at the same time purchases a gift card for a Town related event, the mileage is not reimbursable.

V. Funding:

- a. Any department that spends more than \$250 annually on mileage must establish a mileage account within their own department with the manager taking responsibility for budgeting mileage. The only mileage that should be charged against the Townwide budget is for departments with periodic mileage only, which does not support its own budgeted line item.

This Policy is in effect as of 7/1/2014 and remains in effect until superseded by an amended policy.