

## Meals

Meals are reimbursed to all travelers on a per diem basis and **may not** be charged to the District's procurement (p-card).

Meals are not authorized for one day travel unless travel begins before 6 a.m. and ends after 8 p.m. Any meal reimbursement (per diem) that is claimed for one day travel is reported as taxable income on the travelers W2, in accordance with IRS regulations.

If a traveler receives per diem reimbursement for traveling to cities with lower per diem rates than the City of Jacksonville, the per diem difference must be reported as taxable income per IRS regulations. All reimbursed per diem differences will be added to the employee's W2 at the end of the calendar year.

*For example:* An employee travels to Tallahassee for two days and they receive a per diem reimbursement in the amount of \$100 (\$50 per day). The city of Tallahassee has a per diem rate of \$25 per day, the difference between what was paid to the employee and Tallahassee's per diem rate is \$50 (\$25 per day). The \$50 difference between the per diem rates paid to the traveler, will be reported as taxable income on the travelers W2.

**Calculating Per Diem:** Traveler per diem is based on the following rates breakfast \$10, lunch \$14 and dinner \$26. Funds will be paid to the traveler post travel. Per Diem rates will be paid for the entire trip based on time of departure and time of return. The criteria below must be followed when calculating travelers allowable per diem

**Breakfast (\$10) :** Travel must **begin before 6 AM** and **extend beyond 8 AM**

**Lunch (\$14) :** Travel must **begin before 12 PM** and **extend beyond 2 PM**

**Dinner (\$26) :** Travel must **begin before 6 PM** and **extend beyond 8 PM**

Meals that are provided to the traveler either served at a conference, provided by another individual cannot be claimed for per diem reimbursement, this includes continental breakfast. Per legal opinion AGO 81-53 by the Florida Attorney General and Florida Statute 112.061 "a continental breakfast is a meal and the per diem claimed must be reduced appropriately for any meals.

## Mileage Reimbursement

Department heads may authorize the use of privately owned vehicles for official travel in lieu of publicly owned vehicles or common carriers. The traveler is entitled to a mileage allowance at a fixed rate as determined by the Internal Revenue Service. However, if travel exceeds 400 miles, the most economical method of travel, usually airline must be used. Reimbursement for expenditures relating to the operation, maintenance, and ownership of a vehicle shall not be allowed when privately owned vehicles are used on public business.

For purpose of reimbursement of travel expenses, all travel shall be deemed to have commenced at the travelers constructive point of origin, travelers residence, or the place where the travel actually commenced, whichever is less.

DCPS employees, who report less than 60% (3 days) to a defined worksite, shall be considered to have various constructive points of origin. For reimbursement purposes, the constructive point of origin for such employees shall be the first official duty location for the workday and they shall be responsible for

the cost of travel from their personal residence to the location of the first place of official duty, and from the last place of official duty to their personal residence.

Current mileage reimbursement rates are available on the Accounts Payable website located at [www.duvalschools.org](http://www.duvalschools.org) select Departments, Business Services, and Accounts Payable.

In County mileage reimbursement must be submitted no later than 15 business days of the month immediately succeeding the travel. Travel reimbursement received after these deadline dates will not be accepted and will result in non reimbursement to the employee.

Out of County mileage reimbursement requests must be received by the Accounts Payable Department no later than 15 calendar days from the last day of travel. Travel reimbursement requests received after this deadline will not be accepted and will result in non reimbursement to the employee.

### **Constructive Point of Origin**

An employee's constructive point of origin is the place where the majority of the work of the traveler is performed. DCSB employees, who report less than 60% (3 days/wk) to a defined worksite, shall be considered to have various constructive points of origin. For reimbursement purposes, the constructive point of origin for such employees shall be the first official duty location for the workday.

For purposes of reimbursement of travel expenses, all travel shall be deemed to have commenced from the lesser of the travelers constructive point of origin, residence or the place where the travel actually commenced.

### **Complimentary Mileage**

Any complimentary mileage must be so noted on the travel voucher, giving total mileage and the name of the traveler whom provided the complimentary mileage. No traveler shall be allowed either mileage or transportation expense when he/she is gratuitously transported by another traveler who is entitled to mileage or transportation expense.

### **Mileage To and From the Airport**

Mileage to and from the airport is calculated by the actual mileage from an employee's Constructive Point of Origin to/from the airport.

### **Vicinity Mileage Claimed**

Vicinity mileage necessary for the conduct of official business is allowable but is shown as a separate item on the expense voucher. Vicinity mileage is determined by applying the lesser of "point of origin or headquarters" rule. (Applies to Out of County/State Travel only).

A written explanation must be provided when vicinity mileage exceeds 40 miles in one day.