

TRIAL JUDGE TRAVEL REIMBURSEMENT POLICIES

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GENERAL

These guidelines and regulations for travel on official state of Mississippi business comply with the State Travel Management Program and are based on the guidelines established by the State Department of Finance and Administration in accordance with § 25-3-41, Mississippi Code Annotated (1972). They are established to ensure fairness and consistency in the administration of travel expense reimbursement.

A limited travel budget is provided for the judiciary. Occasions may arise where budget considerations will require imposing restrictions on expenditures. Travel expenses for day-to-day work functions have the highest priority. Where restrictions are necessary, consideration will first be given to reducing or eliminating out-of-state travel.

RECEIPTS

Please refer to the specific areas within these policies for details and exceptions concerning when receipts are required to be reimbursed for travel expenses. The procedures for recording and documenting expenses are also provided throughout these policies. **Generally, receipts are required for the following items:**

- Lodging
- Transportation costs (taxis, buses, etc.) if over \$10.00
- Parking Expenses
- Tolls
- Business telephone calls
- Airline costs

REIMBURSABLE EVENTS

If a judicial conference is called by the Chief Justice of the Supreme Court of Mississippi, all chancery and circuit judges will be eligible for reimbursement pursuant to the limits set by the Supreme Court. Otherwise, any in-state travel is subject to the limits set out in this document.

Any out-of-state travel for any purpose **must be approved** by the Trial Judge Fiscal Committee **prior to** said travel occurring unless the conference is called by the Chief Justice. Please contact the Administrative Office of Courts for information and forms to submit to the Trial Judge Fiscal Committee.

TRAVEL VOUCHERS

All travel vouchers should be prepared in ink or typed and should be mailed to the Supreme Court Finance Office (P.O. Box 117, Jackson, MS 39205) at the **end of each month**. **Original receipts** shall be attached to the **original voucher**. The judge's name, address and social security number

should appear on the front of the voucher. All vouchers **must be signed** by the judge. Telephone expense, if any, should be separate from all other expenses. Out-of-state travel should be submitted on a separate form. Points of travel must be indicated on travel vouchers whether in-state or out-of-state for every day that reimbursement is claimed. Judges are encouraged to submit one travel voucher for the entire month's in-state expenses on the first working day of the following month, while out-of-state travel may be submitted after the completion of the trip.

UNALLOWABLE TRAVEL EXPENSES

Necessary travel expenses **do not include** personal expense items such as entertainment, liquor charges, telephone calls to family members, and trip insurance. Charges related to sightseeing (taxi, etc.) and other personal trips are also unallowable. Only **actual business expenses** shall be claimed on the travel voucher. Any claims above actual expenditures constitute fraud. In addition, any claim for reimbursement of an expense when the expense was actually paid by another constitutes fraud.

IN-STATE TRAVEL

MEALS

Judges will be reimbursed for the **actual cost** of meals not to exceed \$41.00 per day unless traveling to a high-cost area. The breakfast meal will be allowed when the departure time is **prior to** 6:00 a.m. or if overnight travel is involved. The evening meal will be allowed while traveling when the judge returns later than 8:00 p.m. or overnight travel is involved. **"Early Departure" or "Early Arrival" must be footnoted on the judge's voucher.** Meal receipts will not be required.

Meal Allowances:		High Cost Area - Oxford, MS:	
Breakfast	\$ 7.00	Breakfast	\$ 8.00
Lunch	\$14.00	Lunch	\$16.00
Dinner	<u>\$20.00</u>	Dinner	<u>\$22.00</u>
Daily Total	\$41.00	Daily Total	\$46.00

NOTE: The meal allowances above represent the "caps" placed upon each meal. You will be reimbursed the lesser of the actual costs or the allowed amounts. The "caps" may be increased by notice of the Supreme Court for certain judicial conferences.

In no instances will any meals be reimbursable in the city where the judge resides or has his or her official duty station.

Meal reimbursement for day-only travel, when no overnight travel occurs, is taxable income to the recipient. It is the incurring of overnight business travel that determines the taxability or non-taxability of meal reimbursement. **FICA and Medicare taxes will be withheld on taxable meals,** but subtraction need not be made by the judge on submission. Total taxable meal reimbursement for each calendar year will be included in the taxable wage's block on the W-2 statement and must be reported as income for state and federal income tax purposes.

MEAL TIPS

Meal tips should be included in the actual meal expense unless the inclusion of the tips would cause the meals to exceed the \$41.00 maximum daily limitation placed on meals. If the daily limitation would be exceeded, the judge is allowed to reflect meal tips as "other authorized business expenses" on the travel voucher. **TOTAL MEAL TIPS SHALL NOT EXCEED 15% OF THE MAXIMUM DAILY MEAL REIMBURSEMENT CLAIMED.**

LODGING

Reimbursement for overnight lodging will be made when travel circumstances prevent departure and return travel in one day. **For in-state travel, except for judicial conferences, a judge must travel a distance greater than 60 miles one way to be eligible for overnight lodging.** Reimbursement for lodging expenses will be made for the single-room rate. If a member of the judge's family or other non-state employee travels with the judge, the judge shall be reimbursed only the single room rate. **The single room rate should be written across the face of the receipt and signed by the hotel clerk.** Original hotel receipts must be submitted with the travel voucher for reimbursement. Government rates must **always** be requested by **all** travelers and the rate **confirmed** both at the time the reservations are made and when checking into the hotel, except for judicial conferences booked through other organizations.

The State Travel Bureau Director's office maintains an updated agreement with various Mississippi hotels for state employee rates for official business travel. Please consult DFA's website for current hotel rate information:

<http://www.dfa.state.ms.us/Purchasing/StateContracts/Hotels/HotelMotelContract962.pdf>

NOTE: These limits do not apply to hotels/motels for the Judicial Conferences.

If the judge chooses to extend his or her stay for pleasure, the judge must note the leisure days and hotel rate not authorized as official state business on the paid receipt.

PRIVATE AUTOMOBILE TRAVEL

All actual and necessary personal automobile travel will be reimbursed at the rate that federal employees are reimbursed per actual and necessary miles traveled as provided by the Legislature in Miss. Code Ann. § 25-3-41 (Rev. 2010). The most direct route to a destination should be claimed for reimbursement purposes. The travel voucher must indicate if any intermediate stops were made. (Travel from a hotel to a restaurant and back to the hotel is not a reimbursable expense.)

When two or more judges or state employees travel in one privately-owned vehicle, only one travel expense at the authorized reimbursement rate per mile shall be allowed. The person claiming reimbursement shall report the names of other state employee passengers with their social security

numbers.

Section 25-3-43, Miss. Code Ann. (Rev. 2010), provides that the Supreme Court shall have the power to adopt rules and regulations regarding the administration of travel expenses authorized pursuant to this section. It is the perception, and thus the promulgated regulation, of the Supreme Court that reimbursement of "necessary travel in the performance of his (a judge's) official duties" will entail, in the ordinary district setting, travel from his official office location (not home) to the courthouse in another county of the district and the return trip. (Commuting from home to the official office location in the city of your residence has never been considered as necessary travel and is not reimbursable.)

OUT-OF-STATE-TRAVEL

PRIOR APPROVAL

All out-of-state travel must have prior approval from the Trial Judge Fiscal Committee. When a Chancery or Circuit Judge is to engage in out-of-state travel, he/she shall submit to the Fiscal Committee **at least six weeks in advance** of such proposed travel a "Request for Out-of-State Travel Authorization" form. The Committee shall examine such request to determine (1) whether funds can be made available for such travel without jeopardizing in-state travel needs, and (2) whether the reason for the proposed travel has a significant relationship to furthering judicial education of the judge or a significant relationship to the operation, development or improvement of the state judiciary. If the Fiscal Committee approves the travel request, it may specify the sum of money approved for such purpose. Reimbursement of actual business expenses incurred shall not exceed this pre-approved amount, if specified.

Travel outside the contiguous forty-eight states, using any funds from the state, should be approved by the Fiscal Committee, then sent to the Governor's Office and the Department of Finance and Administration for approval in accordance with Miss. Code Ann. § 25-3-41(6) (Rev. 2010).

TRAVEL BY PUBLIC CARRIER

Whenever a judge travels by any public carrier, all travel arrangements (airline, lodging, etc.) must be handled by a state contract travel agency approved by the Dept. of Finance and Administration. (See: <http://www.dfa.state.ms.us/Purchasing/StateContracts/TravelContract962.pdf>). The travel agency will send the traveler an itinerary form. A copy of this itinerary form must be attached to the travel reimbursement voucher.

The only exceptions to this rule are:

- 1) when the judge is attending a conference which has reserved a block of rooms for its attendees. In this case, the judge may make his or her own lodging reservations utilizing the information supplied by the conference. The conference brochure detailing the room rates must accompany the judge's travel voucher in order for reimbursement to be authorized. If

the conference has negotiated airfare rates, the judge **must** contact a state contract travel agency and provide the airfare rate and other pertinent information. The travel agency will then make the airplane reservations utilizing this data to obtain the same rate; or

2) when the judge is able to obtain cheaper airfare or other public carrier rates through other sources, such as online travel websites. In this case, the judge must also contact a state contract travel agency and obtain quotes based on the same travel information and attach the quote with the judge's travel voucher.

In order to obtain the lowest possible fare, airline travel should be booked more than 30 days in advance. It is recognized that this will not always be possible, but travel should be booked as far in advance as possible since there are discounted fares available with advanced booking. The State Travel Office is aware that a penalty will sometimes be assessed when travel plans are unavoidably changed, but experience has shown that the expense of any penalties is more than offset by the overall savings obtained from the general use of such fares. Every effort should be made to use the penalty fare flights exactly as booked, however, to avoid the penalty.

Alternate departure and return dates and times will be proposed to all travelers when they will result in lower fares. In all cases, the least expensive routing should be used. Traveler's preference will determine flight departure times when travel costs are equal. A state contract travel agent will book the arrangements specified by the judge. However, if the routing or accommodations other than the most economical are required, an exception report will be generated and sent to the Department of Finance and Administration State Travel Director by the contract travel agency.

MEALS

Please contact the Supreme Court Finance Department to determine the appropriate reimbursement rate for meals prior to traveling out-of-state (601-359-2025).

Meals which are included as part of a conference registration fee shall not be reimbursable on the judge's travel voucher. However, any fees charged to attend an official conference banquet or other official meeting where a meal is served that **is not** part of the conference registration fee may be reimbursed in total when supported by a receipt from the convention officials, even though this may cause the judge to **exceed** the daily maximum meal allowance.

LODGING

Reimbursement for lodging expenses will be made for the **single room rate**. If a member of the judge's family or other non-state employee travels with the judge, the judge shall be reimbursed only the single room rate. **The single room rate should be written across the face of the receipt and signed by the hotel clerk.** Original hotel receipts must be submitted with the travel voucher for reimbursement. Government rates should be requested by **all** travelers and the rate **confirmed** both at the time the reservations are made and when checking into the hotel.

When the traveler is using a public carrier for out-of-state travel, all **lodging** arrangements must be made through a state contract travel agency unless:

- 1) the judge is attending a conference which has reserved a block of rooms for its attendees. In which case, the judge may make his or her own lodging reservation utilizing the information supplied by the conference; or
- 2) the judge is able to obtain cheaper rates through other sources.

The conference brochure detailing the room rates must accompany the judge's travel voucher and hotel receipt in order to receive reimbursement

NOTE: When transportation is performed in privately-owned vehicles, the judge is not required to use a state contract travel agency for hotel arrangements, but may do so if the judge chooses.

If the judge chooses to extend his or her stay for pleasure, the judge must note the leisure days and hotel rate not authorized as official state business on the paid receipt.

TRAVEL BY PRIVATELY-OWNED VEHICLES

When out-of-state travel is by privately-owned vehicles, the total travel expenses reimbursed **including meals and lodging during the travel time** shall not exceed the cost of the lowest unrestricted air fare. For the purpose of determining reimbursable driving expenses (in lieu of air travel costs) for out-of-state travel, "driving total cost" expenses shall include en route meals, en route lodging, and mileage costs. The total of these costs will be compared to the cost of the lowest unrestricted air fare plus the cost of all required ground transportation at the destination point. The lesser of the two costs when compared will be reimbursed. (Travel from a hotel to a restaurant and back to the hotel is not a reimbursable expense.)

OTHER OUT-OF-STATE TRAVEL COSTS

Receipts are required for any authorized miscellaneous charges exceeding \$10.00. Each of these other expenses should be listed on a separate line of the expense voucher, even if incurred on the same day.

Phone calls and other expenses included in the "other authorized expenses" column must be certified as valid business travel expenses. Receipts must be attached to support amounts claimed for phone calls. Phone calls itemized on a hotel bill should be circled and indication made if they were for business (reimbursable) or personal calls (not reimbursable).

Taxi fares in excess of \$10.00 require receipt which must be attached to the voucher.

Reasonable charges (under \$10.00) for **baggage handling** will be allowed without receipt.

For **hotel/airport parking** charges in excess of \$10.00, receipts must be attached to the voucher.

RENTAL CAR USED FOR STATE BUSINESS

Charges for rental cars shall be allowed only when there is a demonstrated cost savings over other modes of transportation, such as buses, subways, and taxis, and not for the convenience of the judge. The State **WILL NOT** reimburse for rental cars obtained for personal use, such as sightseeing and optional travel to/from restaurants, while on official business travel.

If you plan to rent a car while traveling out-of-state, please contact the Supreme Court Finance Office (601-359-6567) prior to travel.

VENDOR BENEFITS FOR TRAVELERS

Several companies offer benefits to frequent travelers. These benefits, which are normally awarded on a point system, include free or reduced airplane tickets or hotel rooms. It is a policy of the State that any and all points earned as a result of official state business travel can only be used toward free or reduced prices while traveling on official state business.

CONSTITUENT SCHOLARSHIPS

Chancery and Circuit Court Judges desiring to obtain a Mississippi Judicial College scholarship should contact the Mississippi Judicial College for information regarding such funds (662-915-5955).

NATIONAL JUDICIAL COLLEGE TRAINING

PRIOR APPROVAL

All out-of-state travel requests for judicial education training at the National Judicial College in Reno, Nevada, must have prior approval from the Trial Judge Fiscal Committee. An out-of-state travel request must be submitted to the Trial Judge Fiscal Committee **at least six weeks in advance** of such proposed travel.

Please contact the Administrative Office of Courts prior to making any travel arrangements and to obtain the proper forms to submit to the Trial Judge Fiscal Committee. Information regarding the General Jurisdiction class at the National Judicial College may be obtained from the following website: <http://www.judges.org>.