

OFFICE OF THE COUNTY MANAGER

RULES FOR EMPLOYEE PERSONAL EXPENSE CLAIM (EPEC)

The purpose and intent of these rules are to define and outline procedures regarding attendance at events by County of Union (County) employees strictly for the purpose of improving the skill set of their specific work duties through education. Further, these rules have been redefined to include **any time** an employee is out of the office. All EPECs must contain a requisition number(s). After all approval signatures are obtained and proper documentation provided, these requisitions will be converted into purchase orders.

For circumstances when employees are out of the office on a regular basis, a “blanket” EPEC shall be approved every January, and a requisition must be created to encumber the estimated funds needed for the year. Once the requisition becomes a blanket purchase order, drawdowns shall be made against them. Properly completed EPEC and EPEC-related forms must be attached to each purchase order or drawdown.

1. Authorization to use County time to attend any conference, training/seminar, webinar, etc., **MUST** be approved by the County Manager in advance at least two weeks prior to the event. Any and all dollar costs must also be addressed and authorized.

NOTE: NO RETROACTIVE EPECS WILL BE ACCEPTED. ANY UNAUTHORIZED EXPENSES WILL BE PAID BY THE EMPLOYEE.

EPEC forms, for the attendance of any conferences, conventions, seminars, training sessions, workshops, meeting of professional associations, webinar, and/or similar events, must include detailed written justification approved by the Department Head explaining the purpose for attending the conference or training seminar, and must be submitted in advance of any arrangements being made. Also, a post conference report must be attached to the purchase order/EPEC package requesting reimbursement. See the attached EPEC checklist for full instructions. This checklist and other EPEC related forms are also available at <http://ucnjwebsec:84/index.php/epecs/>.

EPEC forms for mileage and travel reimbursements, and for employees out of the office on a regular basis for the purpose of conducting various County business as part of their employment responsibilities, do not need to provide detailed written justifications or post conference reports. However, requisitions must be created at the beginning of the year encumbering the estimated mileage and travel reimbursement funds needed for the year. Once all approval signatures are obtained, these requisitions will become blanket purchase orders and actual expenses will be drawn down against these blanket purchase orders using the draw down process.

II. Time and Expense Claims will be allowed for the following events:

- a. Attendance at conferences, conventions, seminars, training sessions, workshops, meeting of professional associations, webinars and/or similar events that take place on the same day and/or for events which requires an overnight stay.
- b. Registration for County employees to use County time and funds to attend same-day, work-related functions, meetings, luncheons, and dinners for purposes other than their assigned daily duties.

III. All registration and lodging expenses must be paid via purchase orders issued to the vendors offering the services. If an employee pays for registration and lodging expenses out of pocket and requests reimbursement from the County, a written explanation must be provided explaining why the purchase orders were not issued to the vendors offering these services. Sales tax incurred by the employee from these expenses will not be reimbursed.

IV. Procedures for booking travel are outlined in the EPEC checklist at <http://ucnjwebsec:84/index.php/epecs/>. All airplane and train travel booking should be done through Gateway Travel Services. If Gateway Travel Services is not used, a written explanation must be provided explaining why travel arrangements were made through another vendor. Sales taxes incurred from using another vendor will not be reimbursed.

V. All payment of advance travel expenses will be made directly to the vendor via purchase orders only. EPEC forms must be attached to the purchase order. Purchase orders will not be processed for payment if properly completed EPEC forms are not attached it.

The payment of advance travel expenses are limited to the following:

- Conference, seminar and webinar registrations
- Hotel reservations
- Airfare and train fare reservations

Each department will designate an employee who will be responsible for the verification and adjustment of advances payments made for officers/employees in that department. That designated employee must obtain the following from the officers/employees within 10 days after the completion of the travel for which an advance was made, and forward a copy of same to the Division of Comptroller:

- Detailed bill of items
- Affidavit from the officers/employees (see page S-15 of the Finance Department Policy and Procedures manual).

The Department of Finance has a Notary available if needed.

VI. Pursuant to the UC Administrative code and the guidelines set by the IRS, rates for reimbursement for travel miles using a personal vehicle and for meals can be found at <http://ucnjwebsec:84/index.php/epecs/> and will be adjusted in accordance with the Code and the IRS guidelines.

VII. Lodging expenses may be reimbursable up to the “convention rate” or prevailing rate in the area for a standard room, per day. If multiple employees are attending an event, same sex room sharing shall always be preferred to save tax dollars. Car pooling must be addressed and accomplished whenever multiple attendees are involved.

VIII. Backup for EPECs and subsequent requisitions for expenses such as luncheons/dinners must have original documentation, i.e., original detailed restaurant receipts and summary payment receipts, charge card detailed statements, hotel bills, toll vouchers etc. The purpose, date, place and persons in attendance must be specifically outlined on the attached documentation.

IX. Expenses must be for specific County purposes. Reimbursement with public funds for departmental/division holiday luncheons or dinners is **NOT** permitted.

Note: The aforementioned does not prohibit reimbursement for the cost of an official luncheon or dinner for an employee if authorized by the Department Head, via EPECs, where such a meal is scheduled as part of an official proceeding or program related to County business and the employee's responsibilities.

The County is exempt from State of New Jersey Sales and Use Tax. A completed Form W-9 “Exempt Organization Certificate” or equivalent should be presented to all vendors so that the County does not pay State of New Jersey sales tax.

X. Reimbursements to Employees

Allowable refundable expenses incurred by employees includes, but is not limited to, meal bills, mileage, parking and tolls.

a. Meals Reimbursements:

1. The original detailed receipts and summary receipts must be provided. A summary receipt showing only the total amount paid is not acceptable. The receipts must show the tender form of payment (cash, check, credit etc.). If the receipt is for more than one guest please specify the items purchased by the employee being reimbursed.
2. The per diem for meals when overnight travel is required is limited to the amount referenced to in section V. (For example, the standard per diem rate for the year 2022 is \$59.00.) This rate cannot be carried over to another day if unspent.
3. The per diem for meals when attending same day work-related functions and meetings that take place during normal County “full day work hours” is limited to the amount referenced to in section V. (For example, the rates for year 2022 are \$13 for Breakfast and \$15 for Lunch). The duration of the same day work-related functions and meetings must be the equivalent of a full work day in order to eligible for breakfast and lunch reimbursements.
4. The County will NOT reimburse purchases of alcoholic beverages.
5. The County will NOT reimburse tips/gratuities greater than 15% of the bill.

Note: Reimbursements for tips/gratuities are limited to meal reimbursements.

b. Travel Reimbursements:

1. Mileage reimbursement rate is limited to \$0.585 per mile for 2022.

2. For in-state travel, mileage reimbursement is limited to the following locations:
 - a. Permanent work site to and from a temporary work site(s).
 - b. Temporary work site(s) to and from another temporary work site(s).
 - c. If an employee travels from home to the temporary work related destination site, reimbursement shall be on the basis of total travel costs from home to the temporary work related destination site; or, from the permanent work (office) site to the temporary work related destination site, whichever is less.
3. For out of state travel, mileage and other travel reimbursement to and from a New Jersey airport is limited to the following locations:
 - a. Permanent work site to and from an airport approved by a Department Head.
 - b. If an employee travels from home to an airport, reimbursement shall be on the basis of total travel costs from home to the airport; or, from the permanent work (office) site to the NJ airport, whichever is less.
4. A properly completed Mileage Reimbursement Request Log must be attached to the EPEC. Internet mileage printouts, (such as Google Maps) should be attached to the Mileage Reimbursement Request Log. The distance for a trip on the Mileage Reimbursement Request Log must match the internet mileage printouts.
5. Mileage reimbursements are allowed only if a County vehicle was not available for use and an employee's personal vehicle was used. A completed County Vehicle Request form must be attached to the EPEC indicating whether the request was approved or denied. Reimbursements for rental of vehicles for in-state travel are not permitted.
6. Mileage reimbursements for the year 2022 must be submitted before year end. Any mileage reimbursements submitted in year 2023 for travel that occurred in 2022 will not be approved for reimbursement.
7. Reimbursements for purchasing gasoline when refueling a vehicle, are allowed only if a County vehicle was used or if a vehicle rental was required during an out of state trip while conducting County business.

XI. EPECs are not required for the following situations:

1. Payment of annual professional association memberships, dues or certifications.
2. Tuition reimbursements
3. Reimbursements for case related expenses. These are limited to employees of the Office of the Union County Sheriff and/or the Office of the Union County Prosecutor. However, case related reimbursements are subject to the limitations and requirements mentioned in sections III through X.
4. Reimbursements for the purchases of supplies. Supplies should be purchased by paying the vendor directly with a purchase order. If an employee purchases a nominal amount of supplies for County related purposes, the employee must be reimbursed using their Department's Petty Cash Funds. **As a reminder, Petty Cash is a method to facilitate small claims and is not an alternative source of funding.** The use of Petty Cash Funds is restricted by the Petty Cash Funds rules and procedures.
5. Reimbursement for small meals paid by the Department/Division Head for

Department/Division employees who are involved in a special project that takes places outside of the employees' normal working hours. The Department/Division Head must be reimbursed using the Department's Petty Cash Funds. **As a reminder, Petty Cash is a method to facilitate small claims and is not an alternative source of funding.** The use of Petty Cash Funds are restricted by the Petty Cash Funds rules and procedures.

In accordance with N.J.S.A. 40A:5-16, the Director of Finance/County Treasurer and/or their designee is authorized to reject any voucher for reimbursement which does not comply with all procedures, satisfactorily support complete evidence of expense, and/or has proper authorization from the County Manager. Vouchers rejected will not be processed unless sufficient evidence is presented to the County Manager and the Director of Finance/County Treasurer.