

San Mateo County Employees' Retirement Association

BOARD OF RETIREMENT

POLICY FOR REIMBURSEMENT OF TRAVEL AND OTHER OFFICIAL EXPENSES FOR TRUSTEES AND STAFF

SECTION 1. TRAVEL-RELATED EXPENSES.

Whenever any Trustee of the Board of Retirement (“Trustee”) or any SamCERA employee in the service of SamCERA is required to travel, such person shall be allowed, in addition to any salary or compensation, certain actual and necessary travel expenses, as set forth below. Occurrences that would require a Trustee or a SamCERA employee to travel include, but are not limited to, official business of the retirement association at conferences, education, due diligence, appearances before local, state, and federal administrative agencies, legislative bodies, and judicial proceedings, or when otherwise serving in their official capacity or representing SamCERA. Claims for reimbursement shall be made in accordance with Section 4 - “Claims for Expenses.”

(a) Transportation. Actual cost incurred for transportation by any carrier services shall be reimbursed. Reimbursement for travel by any personally-owned automobile shall be in accordance with the provisions of Section 1(c) below except that it shall not be more than the cost of common carrier services where the one-way distance required to be traveled is 200 miles or more, and in such event the reimbursement for such travel shall not exceed the cost of air travel regardless of the mode of transportation used. In such cases, print outs or screen shots of the airfare rates during the time of travel will be required to document the appropriate reimbursement rate for travel. The cost of air travel shall be based on economy fares, unless economy service is not available, or unless otherwise authorized in writing by the Chief Executive Officer. Slightly increased fares that allow for cancellations or changes in the booking, are allowed. Reimbursement for one checked bag fee will be allowed when traveling overnight. Government and group rates offered by a provider of transportation services shall be used when available.

(b) Meals, Lodging, and Incidentals. For official business travel with an overnight stay, there shall be direct payment by SamCERA or reimbursement for the actual costs that are incurred only outside the local commuting area for meals, lodging, and incidentals, including baggage transfer, tips, and other actual and necessary incidental expenses. Direct payment or reimbursement for meals, either without an overnight stay and/or within the local commuting area, and lodging within the local commuting area, shall be made only if such costs are not included in the set conference or tuition fee, or if the provided meal(s) are paid by sponsors in amounts requiring disclosure on the Form 700. Exceptions based upon unique circumstances can be made for reimbursement for meals (either without an overnight stay and/or within the local commuting area), lodging, and incidentals incurred within the local commuting area, if authorized by (i) the

Board Chair for Trustees and the Chief Executive Officer; (ii) the Board Vice Chair for the Board Chair; and (iii) the Chief Executive Officer for employees. The local commuting area is defined as within the five counties of Alameda, Contra Costa, San Francisco, San Mateo, and Santa Clara. The maximum reimbursement for the actual cost of meals will be limited to the applicable Continental United States (CONUS) or Outside the Continental United States (OCONUS) current rate, as set forth in the Code of Federal Regulations, except that for those areas which have a separate CONUS or OCONUS rate, the maximum reimbursement rate shall be limited to double the amount of the CONUS or OCONUS current rate for those areas. Receipts for all meals need to be itemized, indicating what was purchased, and must include the date. Tips on meals are included within the maximum allowable amount for the meal as stated above. Any reimbursable tip amount may not exceed 18% of meal costs including tax. If the restaurant automatically includes a tip that exceeds 18% of meal costs including tax, such tip is allowable to the extent that meal, tax, and tip costs combined do not exceed the maximum allowable amount for the meal as stated above.

Government and group rates offered by a provider of lodging services shall be used when available. If such rate is not available, the maximum reimbursement rate shall be limited to double the amount of the CONUS or OCONUS current rate for that location. If the lodging is in connection with a conference or organized educational activity, lodging reimbursement for lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available at the time of booking. If such rate is not available, the maximum reimbursement rate shall be limited to double the amount of the applicable CONUS or OCONUS rate or the group rate, whichever is higher. If it is necessary to secure lodging in excess of double the CONUS or OCONUS rates, that expenditure must be approved in advance by (i) the Board Chair for Trustees and the Chief Executive Officer; (ii) the Board Vice Chair for the Board Chair; and (iii) the Chief Executive Officer for employees. In no event will an expenditure be approved beyond triple the amount of the applicable CONUS or OCONUS.

Additional fees beyond the room rate, such as taxes, destination fees, parking fees, or resort fees are reimbursable expenses in addition to the room rate and do not factor into the room rate limits set forth above.

(c) Personally-Owned Automobiles. The costs of parking actually incurred and mileage actually traveled shall be reimbursed. The least expensive and most efficient option shall be used for parking a vehicle while traveling. If a parking facility (*e.g.*, garage or lot) is required to park a vehicle, including when it is necessary to protect a vehicle, Trustees and staff may be reimbursed the cost of that parking facility. Parking at airports and other modes of travel for extended periods should be reviewed in relationship to the cost of a car service (*e.g.*, Uber/Lyft), and the least expensive option should be used, when feasible. If requesting reimbursement for parking expenses, receipts are required, or if one is not available, a picture of the meter stating the amount paid if the amount is \$5 or more. No receipt or photo is required if the parking amount is less than \$5. Mileage shall be reimbursed at the rate determined by the County Executive for the County of San Mateo, provided that such amount is at least that amount established by the

Internal Revenue Service as the allowable business deduction rate for such travel. Trustees or alternates who are using vehicles belonging to their SamCERA employer shall not receive mileage reimbursement under this section. Trustees, alternates, or employees who are receiving a travel allowance from their SamCERA employer shall not receive mileage reimbursement under this section for travel that is within the geographic area covered by the travel allowance; provided, however, that expenses for taxis, ride sharing, or public transportation within the geographic area may be reimbursed to the extent that such expenses are less than the parking expenses that would have been incurred had the individual driven their personally-owned vehicle.

Employees may only claim bridge tolls and miles driven beyond those incurred in their standard commute to SamCERA. This means that if an employee has a 10 mile commute from home to the office, they must subtract 10 miles from any reimbursement claim for miles. Similarly, if an employee pays a bridge toll in connection with their regular commute to SamCERA, they must subtract the amount of that toll from any bridge tolls they incur in traveling to another location if leaving from home. If an employee is driving from the office to another destination for work related reasons, they will receive reimbursement for all miles driven and all tolls.

For mileage, acceptable supporting documentation includes PDF outputs of online maps (*e.g.*, Google Maps) or trip logs indicating the pre-calculated mileage incurred, which may include multiple trips throughout the day. If the supporting trip documents/receipts indicate a toll bridge was crossed, receipts are not needed for the toll.

(d) Other Transportation. Cost of a car service (*e.g.*, Uber/Lyft/taxi) may be claimed for reimbursement when traveling for SamCERA business if this is the least expensive option. Travel expenses may be paid directly by SamCERA to the supplier of the transportation where the mode of transportation is other than by a personally-owned motor vehicle. In other instances, reimbursement shall be claimed by the individual employee. Cost for rental cars may be claimed for reimbursement, including insurance, and the rental rates should not exceed the rate for a standard-sized vehicle. If the costs of the rental car and hotel parking exceed the cost of a ride share, the less expensive option should be used, or reimbursement will be limited to such less expensive option.

(e) Automobile Insurance. No Trustee or employee shall engage in any travel in connection with the performance of official business of SamCERA in a personally-owned conveyance, either their own, or that belonging to another, unless the same is insured in such manner as to comply with any applicable County of San Mateo Administrative Memoranda and the County's Driving Policy and Safe Driving Program.

(f) Course or Meeting Registration Fees. Required registration fees for educational courses, conferences, or other meetings may be paid by SamCERA directly to the organization or association conducting such course, conference, or other meeting and the officer or employee shall not be required to advance the funds therefore.

(g) Non-Reimbursable Travel Expenses. Not all travel expenses incurred are reimbursable. Examples of such non-reimbursable expenses include, but are not limited to: Trustee educational or conference expenses which were not approved by the Board in accordance with the Education Policy, non SamCERA related expenses, transportation, lodging, and meal expenses which exceed or are outside of the limits set forth in this policy, alcoholic beverages, personal entertainment, additional costs for additional person(s) who are not either SamCERA Trustees or employees, extra baggage charges for personal items, traffic citations, and parking tickets.

SECTION 2. MEETINGS OF THE BOARD AND BOARD COMMITTEES.

(a) Stipend for Meetings. Pursuant to the resolution adopted by the Board of Supervisors and in accordance with Government Code section 31521, Trustees in the fourth, fifth, sixth, eighth (and alternate), and ninth seats shall receive compensation for attendance at a rate of \$100 a meeting of the Board or for a meeting of a committee authorized by the Board, up to 3 meetings a month.

(b) Mileage Reimbursement. All members of the Board shall receive mileage reimbursement for personal attendance at any meeting of the Board or for a meeting of a committee authorized by the Board for up to three meetings a month. Mileage for Trustees in the fourth, fifth, sixth, eighth (and eighth alternate), and ninth seats shall be calculated to and from the Trustee's place of residence or the actual place from where the Trustee travelled from, whichever is less. For the Trustees in the first, second, third, and seventh (and seventh alternate) seats, the mileage shall be calculated to and from the Trustee's SamCERA employer worksite or the actual place from where the Trustee travelled from, whichever is less. Trustees or alternates who are using vehicles belonging to, or are receiving a travel allowance from, their SamCERA employer shall not receive mileage reimbursement under this section.

SECTION 3. OTHER OFFICIAL DUTY RELATED EXPENSES.

(a) Expenses Incurred by Trustees: Trustees are entitled to reimbursement of the actual cost of expenses, including meals, that are necessary, appropriate, and reasonably incurred in the performance of official duties within or outside of the local commuting area, unless otherwise specified by this policy.

(b) Expenses Incurred by Staff: All staff expenditures must be pre-approved by the supervising manager or the Chief Executive Officer. The supervising manager will ensure that the proper procedures are being followed, funds are available, expenses are reasonable and appropriate, and the cost is not excessive. Employees are encouraged to use the corporate credit card for necessary online purchases. Employees must submit original detailed receipts and should note the purpose or recipient of the expense items on the Claim Form as applicable.

(c) Staff Expenses under \$50. Employees may request immediate reimbursement of approved expenditures under \$50 from the Petty Cash Fund upon submission of a completed and approved Petty Cash Voucher accompanied by the original itemized invoice. Reimbursement of petty cash expenditures would include, but is not limited to: refreshments for meetings, kitchen supplies,

postage stamps, and certified mailings. The Petty Cash Custodian will obtain approval from the Chief Executive Officer prior to reimbursing the employee.

(d) Tuition Reimbursement for Continuing Education: Permanent SamCERA employees are eligible to participate in the County's Tuition Reimbursement Program to enhance work performance and career mobility. College level courses may be taken at accredited educational institutions. Requests must be submitted and approved by the supervising manager at least two weeks before the beginning date of the course. The County Human Resources Department will have the final approval for this program.

SECTION 4. CLAIMS FOR EXPENSES.

(a) Claim Form. A claim for the reimbursement of expenses shall be submitted within sixty (60) days after incurring the expense unless otherwise authorized by the Chief Executive Officer. Before any expenses are allowed or paid, the claimant shall file a claim for reimbursement with SamCERA, duly certified as correct by the claimant and approved by SamCERA's Chief Executive Officer. The Board Chair is authorized to approve the Chief Executive Officer's claims. When submitting a joint receipt for multiple Trustees and employees, the names of the other participants must be listed on the claim and receipt.

(b) Itemized receipts: The claimant shall attach to the claim all itemized receipts showing the moneys expended by the claimant. If a receipt includes non-SamCERA expenses such as personal expenses, the claim shall reflect only the portion of the expense that pertains to SamCERA. Receipts are required for all expenditures in excess of \$5. If a receipt is lost, the claimant must detail the expenditure to the best of their ability and attest to its accuracy by affixing their signature to the reimbursement expense.

(c) Expenses Must Be Actually Incurred. SamCERA Trustees or employees shall not submit a claim to SamCERA except for those expenses actually incurred in connection with the performance of official business of the retirement association.

(d) Approval by the Board. All reimbursable expenses for Trustees that do not fall within the above provisions may be approved by the Board of Retirement at a public meeting before the expense is incurred.

SECTION 5. ADVANCE PAYMENTS FOR EXPENSES.

Whenever it appears to be in the best interests of SamCERA that any Trustee or employee of SamCERA travel outside of the County of San Mateo on official business, and where prior authorization for such travel has been given by the Board of Retirement, and it appears that it is necessary that such Trustee or employee be allowed a sum of money not in excess of two thousand five hundred dollars (\$2,500) for such travel expenses in advance, a claim for such advance showing the emergency requiring such advance shall be made out in the regular form and approved by the Chief Executive Officer and thereafter SamCERA shall draw their warrant in

favor of such Trustee or employee. The Trustee or employee receiving such advance shall file with SamCERA after their return from such trip an itemized account, together with proper vouchers of their expenses and shall pay to SamCERA any balance remaining unexpended for SamCERA business purposes. SamCERA shall attach such statement to the original claim for such advance and shall immediately make the proper adjustment of the account from which the advance was drawn.

SECTION 6. REPORTING BY TRUSTEES OF THE BOARD OF RETIREMENT

Trustees shall provide a brief report, either orally or in writing, on meetings attended at the expense of SamCERA at the next attended regular meeting of the Board.