

**TYLER COUNTY
POLICY ON REIMBURSEMENTS
FOR
OFFICIALS & EMPLOYEES**

Meal Reimbursement/Per Diem

All County Officials and County employees will receive the daily rate per diem as set by Commissioner's Court. Current amount is \$ 50.00 a day for each 24 hour period for out of county purposes. If the training and education is a 1 day seminar the Official or employee shall be reimbursed for their meal expense as follows:

Breakfast

Allowable Amount \$ 9.00

Lunch

Allowable Amount \$ 14.00

Dinner

Allowable Amount \$ 21.00

All Sheriff's Department personnel that are required to be out of the county for securing of an inmate or official business during meal times will be allowed a meal reimbursement as outlined above. This should strictly be done occasionally, as to fall within the "de minimis" benefit as described in the IRS tax publication 15-b. Frequent meal reimbursements requests are not a "de minimis" benefit and will be taxable fringe benefit.

All meal reimbursement requests must be requisitioned and the receipt must be attached to secure the reimbursement. If the supporting documentation is not attached the request will be denied.

Revised 1/14/2011

Hotel Accommodations

All hotel accommodations for employees and officials will be paid by the county. Accommodations should be kept to the cost per night that is offered to the host hotel. If the host hotel is unavailable and the employee/official is forced to find another hotel, every effort should be made to keep the cost as close to the host hotel as possible. It is understood that sometimes this may not be possible, but the county will not pay any hotel bill that is over \$ 200.00 per night for any reason. Supporting hotel receipts are required to be turned in to the County Auditor.

Mileage Reimbursement

Mileage to seminars will be reimbursed to the employee/official at the rate set by Commissioner's Court. Current rate is .50 cents per mile. Mileage is reimbursed for to and from the event. Excess miles over that distance will not be reimbursed.