



ADMINISTRATIVE MEMORANDUM COUNTY OF SAN MATEO

NUMBER: B-16

SUBJECT: County Travel and Employee Reimbursement Policy

RESPONSIBLE DEPARTMENT: County Executive and Controller

APPROVED: Michael P. Callagy, County Executive

DATE: 1/1/2026

This memorandum rescinds and replaces Administrative Memorandum A-5 dated February 27, 1991, and Administrative Memorandum B-16 dated April 2, 2013.

The County Travel and Employee Reimbursement Policy is intended to establish consistent, efficient, and effective guidelines for County employees, which when referenced in this Administrative Memorandum includes officials, when traveling on County business and/or incurring expenses in the performance of official duties. Travel and expenses are also governed under County Ordinance Code Chapter 2.72 and those provisions are incorporated herein and should be reviewed prior to authorizing travel and/or expense reimbursement.

Reimbursement transactions are also subject to the applicable Internal Revenue Service rules regarding taxable income, which include additional restrictions, such as limitations on tips and requiring various documentation, such as receipts.

Travel and/or expenses must be approved prior to incurring the expense. The Approval level required depends on the type of expense and is explained further below. Departments may have more restrictive policies regarding timeliness of requests, approval processes, and who may make the travel arrangements. Please also review departmental internal policies/procedures prior to proceeding.

1. Purpose and Appropriateness of Travel/Expense

Travel on County time and at County expense will be permitted for bona fide business reasons that will benefit the County. Travel for attending County business related events, such as conferences and meetings, will be permitted only if there is a clear benefit related to conducting the County's business and there is not a more cost-effective means of receiving the information being disseminated at the event.

2. Reimbursement for Travel Expenses Within the County

Reimbursement for expenses incurred while traveling on County business within the county limits is limited to ground transportation costs (i.e. parking, tolls, fares, or mileage reimbursement, if applicable). Pursuant to County Ordinance Code Section 2.72.020(a) & (c), the County will reimburse employees for travel in their own automobiles at the rate determined by the Internal Revenue Service (see County [Driving Policy & Safe Driving Program](#)). Whenever practical, County employees are encouraged to carpool or use public transportation or use a County car for County related business travel within the County limits.

Employees who receive a transportation allowance are not authorized reimbursement for mileage within the County or surrounding counties, which are the City and County of San Francisco, Santa Clara County, Alameda County, and Contra Costa County.

Costs to be incurred, including business-related meals, related to a County sponsored or non-County sponsored convention, conference, training, or special meeting within the County must also comply with Administrative Memoranda B-12.1 and B-12.2 and be pre-approved by the Department Head (or their designee for County-sponsored events) if \$2500 or less, or pre-approved by the County Executive if greater than \$2500. Payment for expenses related to these events, including decorations and/or supplies, should be done through regular county purchasing agreements and/or county Purchasing Cards, rather than personal credit cards and then expense reimbursement.

3. Reimbursement for Travel Expenses Outside the County

Reimbursement for expenses incurred while traveling with an overnight stay on County business outside County limits shall include meals, lodging, transportation, and incidentals (e.g., tips, baggage transfers, etc.) pursuant to the general guidelines for all travel expenses stated below. (Please note: reimbursement for transportation expenses does not require an overnight stay.)

Employees who receive a transportation allowance (for mileage) will receive limited reimbursement based on where the travel occurs (see General Policies for Travel Expenses Section 5: Ground Transportation and Mileage Reimbursement for more details). For reimbursement of travel outside the surrounding counties, mileage is determined from the usual place of business or home to the final destination.

GENERAL POLICIES FOR ALL EXPENSES

For general expense reimbursements, employees should adhere to the following:

1. Employees must enroll in direct deposit (ACH) as a method of payment for expense reimbursement claims. Physical checks will not be issued as form of payment. This is to ensure timely delivery of payment as well as avoid the re-processing of lost checks.
2. Expense reimbursement claims must be approved by the employee's direct supervisor/manager and departmental fiscal officer/manager.
3. For department heads, all expense reimbursements will be approved by County Attorney's Office and Controller's Office. These reimbursement requests must be submitted to Controller's Office via the County's Employee Expense Reimbursement system.
4. Only actual expenses incurred for the employee are reimbursed. The County does NOT provide a per day travel payment. For example, if an employee chooses to stay somewhere at no cost (e.g., with a friend/relative), the employee cannot request payment for that stay. Another example is that an employee cannot skip breakfast and choose to have a higher cost dinner.
5. Employees may not request reimbursement for software, office supplies, etc., as existing department purchasing options/accounts should be used instead.
6. All travel cash advances (if permitted by an employee's Department) still require submission of a corresponding expense report with supporting documentation of actual costs incurred and reconciliation against the advance amount.
7. When it is determined that there is an excess reimbursement (an overpayment) after an expense report has been submitted and processed, an employee must work with their Department and Controller's Office to pay the County for the overpaid amount.
8. Employees must reimburse the County for any unallowable expense that resulted in overpayment. Reimbursement cannot be done through payroll deductions.
9. Any expense scenario not covered by this expense policy, Memorandum of Understanding, or County ordinance or resolution is subject to review and approval by the Controller's Office.
10. The Controller's Office Accounts Payable team may require additional supporting documentation to verify the expenditure is needed to conduct County business, has proper pre-approval, represents actual amount of costs incurred, etc., if supporting documents are missing or submitted documents are not adequate.

11. Client Related Expenses: Whenever possible, employees should avoid using their own funds for purchases on behalf of clients. Client is defined as a member of the public receiving services from the County, including patients. Existing purchasing procedures and payment methods should be used, such as purchasing cards or vendor agreements. All spending should be pre-approved and/or documented before incurring the expense.
12. Any County facility(ies) or designated area(s) to which an employee is assigned for a period in excess of twenty (20) consecutive work days shall ordinarily be considered a regular work location and, as such, not subject to employee mileage reimbursement. Temporary assignments that extend beyond twenty (20) days may be considered for a mileage reimbursement eligibility extension not to exceed a total of twenty (20) additional workdays. All approval authority for extensions rests with the Human Resources Director whose decision shall be final.

GENERAL POLICIES FOR TRAVEL EXPENSES

When traveling on County time and at County expense, employees should adhere to the following:

1. Pre-Approval Required

All **overnight or out-of-County** travel for meetings and conferences must be pre-approved by the Department Head or designee. **Out of State** travel must be approved by the Department Head.

Travel outside the United States is highly discouraged and requires approval from the County Executive Officer. This type of travel should be discussed thoroughly with the supervisor, manager, division director, and then the Department Head and should be presented to the County Executive for approval at least 90 days prior to travel.

Spending Authorization and Expense Reimbursements must be approved by the employee's direct supervisor/manager and departmental fiscal officer/manager and include the approvals indicated above.

Field-based employees (such as a nurse providing at-home visits, a restaurant inspector providing inspections, social workers attending to client visits, etc.) who regularly seek reimbursement for mileage do not need preapproval for such expenses incurred in state. Please note that some departments may require pre-approval even for routine visits.

Department Heads do not require pre-approval for most travel but may wish to consult with the Controller's Office in advance to ensure expenses are consistent with this Memorandum. Department Heads require pre-approval from the County Executive for travel outside the United States.

For elected officials and Department Heads, all expense reimbursements must be submitted and reviewed by the Controller's Office and County Attorney's Office. These reimbursement requests must be submitted to the Controller's Office via the County's Employee Expense Reimbursement system.

2. Advance Planning

Travel should be planned in advance whenever possible to obtain the lowest reasonable rates. Reduced rates and fares can generally be obtained by booking in advance. Staff may also use a County Travel Agent should they not want to use their funds for hotel and/or airfare costs. Each Department has an authorized user that must make these arrangements through the Agent.

3. Lodging

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 for alternate lodging, including other nearby hotels, Airbnbs, and VRBOs, shall be limited to 175% of the Continental United States (CONUS) current rate for the location of the lodging, which is found at: <https://www.gsa.gov/travel/plan-book/per-diem-rates> If the lodging is in connection with a conference or organized educational activity, reimbursement for room rates 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 for alternate lodging including other nearby hotels, Airbnbs, and VRBOs shall be limited to 175% of the amount of the CONUS current rate.

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.

4. Air Transportation

Employees are expected to travel economy class, plan and book travel in a timely manner, and to find the lowest reasonably priced flights. Employees may book a fare that allows for cancellations or changes in the booking should that be necessary. The County will not reimburse for additional costs due to any personal preferences, such as seat choice, extra leg room, boarding priority, or pet carriage, etc.

Employees may request reimbursement for airline baggage fees for the first checked bag when traveling overnight.

Travel insurance is not reimbursable.

Where the distance to be traveled is over 200 miles one-way, travel costs by private car cannot be reimbursed for more than the cost of the economy airline ticket and related costs associated with transportation to and from the airport. 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.

5. Ground Transportation and Mileage Reimbursement

If employees use a personal vehicle for travel, costs for actual miles traveled may be claimed at a rate established annually by the County based on the Internal Revenue Service's allowable business deduction rate for such travel. Any bridge toll expense incurred may also be claimed at the actual rate for that particular bridge traveled.

Cost of a car service (e.g., Uber/Lyft) may be claimed for reimbursement when traveling for County business if this is the least expensive option.

Cost for rental cars may be claimed for reimbursement, including insurance, and the rental rates should not exceed a standard-size rate. If the costs of the rental car and hotel parking exceed the cost of a ride share, employees should use the less expensive option.

Fuel Service options provided by rental car companies located either offsite or at airports are not reimbursable. Employees should refuel the rental car at a local, more economical gas station prior to returning the rental car.

Employees may only claim bridge tolls and miles driven beyond their standard commute to conduct County business, whether driving a County vehicle or their own personal vehicle. See **Attachment 1** for examples. On-call employees who take a County vehicle home while they are in on-call status are required to reimburse the County for bridge tolls if such tolls are incurred as part of their standard commute returning from on-call status.

An employee may claim mileage reimbursement if the employee is being dropped off or picked up at an airport for business travel. If the employee is being dropped off or picked up at the airport on a non-scheduled working day, they may claim the full round-trip amount between their home and the airport. If they are being dropped off or picked up at the airport on a scheduled working day, they may claim the round-trip mileage between home and the airport, less their standard commute mileage.

Employees receiving a transportation allowance are not eligible to claim reimbursement for mileage transportation travel expenses incurred within the County of San Mateo, the City and County of San Francisco, the County of Santa Clara, the County of Alameda, and the County of Contra Costa, but may claim bridge and mileage reimbursement for their full round trip if the final destination is outside of the above-listed five counties (less their standard commute mileage if leaving from home).

Whether an employee is driving a County vehicle or their own personal vehicle on County business, costs associated with non-bridge FasTrak express lanes or other pay-to-access toll lanes are not reimbursable costs.

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. An Odometer reading alone is not a substitute for submitting PDF outputs of online maps. Full addresses and route information are generally required for accurate calculation of reimbursable mileage. If there are privacy concerns related to an address (e.g., employee is visiting a patient's home), the employee may use cross streets or a public location within one mile of the actual address¹ or may redact the street number on the address.

6. Parking

Employees shall use the least expensive and most efficient option for parking a vehicle while traveling on County business. If a parking facility (e.g., garage or lot) is required to park a vehicle, including when it is necessary to protect a County vehicle, the employee 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.

If requesting reimbursement for work-related parking expenses, employees must include a receipt, 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.

Any parking or driving citation due to the employee not complying with applicable restrictions, rules, and laws, are a personal expense and will not be paid by the County.

7. Meals

Reimbursements will only be provided for meals incurred for oneself during business travel when all of the following criteria are satisfied: The meal was purchased while in travel status; the cost of the meal was reasonable and not excessive (i.e., may not exceed CONUS meals limits); and the travel required an overnight stay or same-day travel outside the County beyond normally scheduled work hours. (When there is not

¹ Using this methodology, it is understood that the actual mileage might vary within one mile of the mapped mileage.

an overnight stay, reimbursements for meal expenses are a taxable benefit pursuant to the IRS code and will be reported and taxed via payroll as income to the employee).

If the host of a conference, training, or meeting provides a meal(s) and the employee opts to purchase a meal elsewhere, the purchased meal is not reimbursable.

Employees will be reimbursed for meals, including tax and tip, within the corresponding CONUS limit for each meal type (i.e., breakfast, lunch, and dinner). Employees cannot combine the individual CONUS meal-type limits in order to claim an individual meal equal to the total, or combination, of the three individual meal limits for the day.

For the first and last day of travel for business that involves an overnight stay, employees can be reimbursed for two out of three meals, depending on travel times. This would generally result in a reimbursement for breakfast and lunch or lunch and dinner, and receipts are needed.

Alcohol is never reimbursed.

Receipts for all meals need to be itemized, indicating what was purchased, and must include the date. If an itemized receipt is not provided, the employee will not be reimbursed.

Employees may purchase groceries for meals but must still provide an itemized receipt describing what was purchased and indicate the daily expenses which may not exceed the CONUS rate.

Tips on meals must be done within the maximum allowable CONUS rate for the meal as stated above. Any reimbursable tip amount may not exceed 15% of meal costs including tax. If the restaurant automatically includes a tip, such tip is allowable to the extent that meal, tax, and tip costs combined do not exceed the CONUS limit.

8. Incidentals/Tips

Incidental expense items will be limited to no more than \$5 per day per tip while on business travel and are limited to tips given to porters, baggage carriers, and hotel staff/housekeeping. Although receipts are not required for incidental items, employees must provide a description for such items in their expense report (e.g., tip for housekeeping).

Incidental expense items must correspond with the appropriate expense item. For example, if an employee is claiming a housekeeping tip, there should also be a corresponding lodging expense item. Incidentals do not include reimbursement for personal items such as toothpaste, soap, etc. Costs for those items are not reimbursable.

Tips for ride share services may not exceed 15%. Employees may tip a higher amount but will only be reimbursed up to the 15%, and the employee must have a receipt for that transaction.

Reimbursable Tips Summary:

Category	Maximum	Base	Note
Meals	15%	Meal + tax	Total meal cost including tax and tip cannot exceed CONUS rate
Rideshare/Taxi	15%	n/a	
Hotel staff (e.g., housekeeping, porter, etc.)	\$5/day/tip	n/a	Receipt not required but must correspond with lodging stay
Other tips (e.g. skycap, restaurant valet, or conference valet)	n/a	n/a	Not reimbursable

9. Receipts/Documentation

Receipts and documentation are needed for every expense (except for incidentals for **no more than \$5**) regardless of the amount, and must be itemized. Employees must include the agenda/schedule for conferences with their reimbursement requests.

10. Travel on Non-Scheduled Working Days

Reimbursement for travel expenses on non-scheduled working days may be made if required for County business purposes. Such expenses must be pre-approved in writing by the Department Head or their designee, **and** documented pre-approval must be included with the employee's expense reimbursement request.

11. Advance Claims

An advance (payment request) claim for travel may be submitted in case of emergency if an employee needs money to defray estimated out-of-pocket expenses up to a maximum of \$2,500. Employee requests for advance claims require pre-approval by the Department Head or their designee; Department head requests for advance claims require pre-approval by the County Executive. Receipts to support the use of such advances must be provided and accounted for on an employee expense reimbursement form within 60 days after the event has occurred. Employees must reimburse the County for any unallowable expense, or due to an advanced payment in excess of actual costs that resulted in an overpayment. This reimbursement to the County must be done with a personal check.

Travel advance payments will not be issued to an employee if the employee has an outstanding, not yet submitted, expense reimbursement claim associated with a prior

travel advance payment. Expense reimbursement claims **must** be submitted to ensure that the travel expenses were actually incurred, **were within specified limits**, and were necessary for County business purposes.

All travel cash advances require a corresponding expense report to be submitted with supporting documentation. When it is determined that there is an excess reimbursement (an overpayment) after an expense report has been submitted and processed, all employees should work with their Department and the Controller's Office in order to repay the County for the overpaid amount.

Advance claims and expense reimbursement requests must be done in the County's Employee Expense Reimbursement system.

12. Timeliness of Claim

Expense reimbursement claims should be submitted for approval as soon as possible but no later than 60 days after the expense was incurred or 60 days after the travel-related expense was incurred, including airfare, lodging, and car rental. Any employee expenses submitted more than 60 days after the expense was incurred will require additional approval by the Department Head.

13. Urgent Situations

If an urgent situation suggests a deviation from this policy may be necessary, officers and Department Heads must contact the Controller's Office, and employees must contact their Department Head or the Department Head's designee, who must then work with the Controller's Office, to determine if such expense is reimbursable prior to incurring such expense.

ATTACHMENT 1

Mileage Reimbursement from Home Guidelines

The purpose of this document is to clarify procedures for claiming mileage reimbursement in situations where staff travel to a meeting or client site to or from their home residence. The core principle is the County does not reimburse employees for home to work and work to home travel.

The mileage policy/language in the various Memoranda of Understanding (MOU) is substantially the same, but staff and supervisors should review and understand their applicable MOU, if any. The following is language from the AFSCME MOU (page 22, Section 12.2 bullet 3 and 4):

An employee who is required to travel from [their] residence to a location other than [their] regular work location shall be entitled to mileage reimbursement for all miles traveled less the normal mileage to or from [their] regular work location.

For Example: An employee's residence is in Burlingame and regular work location is in San Mateo. Distance from home to work is 8 miles. Because of an early morning meeting, the employee must travel from home to Redwood City, a distance of 21 miles. Based upon the above rule, the employee would be entitled to 26 miles of reimbursement for the round trip. This figure is arrived at by subtracting 8 miles (normal mileage from home to work) from 21 miles (distance from home to Redwood City) for a total of 13 miles and multiplying by 2 to complete the round trip from Redwood City to work in San Mateo.

An employee who is required to engage in any work related travel at the conclusion of which the employee's work day will be completed shall be entitled to mileage reimbursement for all miles traveled less the normal mileage from the regular work location to [their] residence. For example: An employee's residence is in Palo Alto and regular work location is in Redwood City. Distance from home to work is 13 miles. The employee has a meeting at the Hayward City Hall (31 miles) which will not conclude until 5:00 p.m. and therefore, the employee will go directly home, a distance of 31 miles. Based on the above rule, the employee would be entitled to 36 miles of reimbursement for the round trip. This figure is arrived at by subtracting 26 miles (normal round trip mileage from home to work (13 miles x 2)) from 62 miles (distance from Redwood City to Hayward (31 miles) and Hayward to home (another 31 miles)).

The above examples are straightforward. To clarify other situations that have caused confusion: If work travel is starting or ending at an employee's residence, the employee must back out the mileage of their standard commute from their residence to their regular

work location. If the trip from the employee's residence to/from the meeting is less than the employee's regular commute, no mileage is claimable.

Example 1—Short commute, multiple business stops to and from residence:

An employee's residence is in East Palo Alto and regular work location is in San Bruno. Distance from home to work is 21 miles. The employee travels from their residence to a home visit in East Palo Alto (1 mile) to a home visit in Redwood City (9 miles) to the work location in San Bruno (13 miles), then back home to East Palo Alto (21 miles). Subtracting out the regular commute of home to regular work location in San Bruno (21 miles), means the employee may claim 2 miles.

$$\begin{aligned} \text{Total regular commute } (21 \times 2) &= 42 \\ \text{Total miles traveled } (1+9+13+21) &= 44 \\ \text{Total miles claimed } (44-42) &= 2 \end{aligned}$$

Example 2—Long commute, multiple business stops to and from residence:

An employee's residence is in Modesto and regular work location is in South San Francisco. Distance from home to regular work location is 95 miles. The employee travels from their residence to a home visit in San Mateo (85 miles) to a home visit in Half Moon Bay (13 miles), to a home visit in Pacifica (15 miles), then back home to Modesto (100 miles). Total miles traveled from home through the last home visit to home are 213 miles. Subtracting out the regular commute of home to regular work location in South San Francisco (95 miles), means the employee may claim 23 miles.

$$\begin{aligned} \text{Total regular commute } (95 \times 2) &= 190 \\ \text{Total miles traveled } (85+13+15+100) &= 213 \\ \text{Total miles claimed } (213-190) &= 23 \end{aligned}$$

Example 3—Miles traveled for County business less than commute:

An employee's residence is in Redwood City and regular work location is in San Mateo. Distance from home to work is 9 miles. The employee has a meeting at the East Palo Alto Government Center, a distance of 8 miles from their residence to the meeting, and travels from their residence to the meeting and back to their residence and teleworks the rest of the day. Based on the above rule, the employee would **not** be entitled to reimbursement, since the commute to the meeting in East Palo Alto is less than the employee's regular commute to work in San Mateo.

$$\begin{aligned} \text{Total regular commute } (9 \times 2) &= 18 \\ \text{Total miles traveled } (8 \times 2) &= 16 \\ \text{Total miles claimed } (16-18) &= -2 \text{ (since this number is negative, no miles are} \\ &\text{claimable)} \end{aligned}$$

Example 4—Residence to office, multiple business stops then to residence:

An employee’s residence is in Fremont and regular work location is San Mateo. Distance from home to work is 25 miles. The employee commutes from home to the San Mateo office in the morning, then goes to a home visit in Redwood City (7 miles), then back home to Fremont (23 miles) to telework for the rest of the day. Subtracting out the regular commute of home to regular work location in San Mateo, means the employee may claim 5 miles.

Total regular commute = 25 (one way for the trip home, since employee completed regular commute in the AM)
 Total miles traveled (7+23) = 30
 Total miles claimed (30-25) = 5

Example 5—Overnight conference drive from residence:

An employee’s residence is in Half Moon Bay and regular work location is in East Palo Alto. Distance from home to work is 25 miles. The employee travels from their residence to a conference in Sacramento (130 miles), stays overnight, and drives back to their residence the next day (130 miles). Subtracting out the regular commute of home to regular work location in East Palo Alto (25 miles), means the employee may claim 210 miles.

Total regular commute (25x2) = 50
 Total miles traveled (130x2) = 260
 Total miles claimed (260-50) = 210

Expense Claims and Appropriate Back-up Documentation:

Employee submits 2 maps:

- Map 1 of their standard commute (which they can save and re-use)
- Map 2 of their client visits/meetings

Please note in the comments the difference being claimed. E.g. Map 1 (standard commute) is 25 miles. Map 2 (client visits starting from home) is 40 miles. Employee should then only claim 15 miles.

Note would read “Total miles 40 – commute 25 = 15 miles.”

Below is a chart summarizing the mileage reimbursement scenarios:

ROUTE	FORUMULA
Home → Business Stop(s) → Home	Total Miles Traveled minus Round-Trip of Standard Commute Miles
Home → Business Stop(s) → Office	Total Miles Traveled minus One-Way of Standard Commute Miles

Office → Business Stop(s) → Home	Total Miles Traveled minus One-Way of Standard Commute Miles
Office → Business Stop(s) → Office	All Miles Claimable