MARINETTE COUNTY COMMITTEE MEMBER

EXPENSE ACCOUNT STATEMENT

VENDOR NUMBER _____

NAME _____

COMMITTEE _____

DATE	OFFICIAL BUSINESS MUST BE SPECIFICALLY STATED	OVERNITE TRAVEL YES/NO	PER DIEM	TRANSPORTATION		OTHER EXPENSES		DAY TOTAL
				MILES	AMOUNT	DESCRIBE	AMT	

QUALIFIED MEALS (Subtotal from reverse side) _____

NON-QUALIFIED MEALS (Subtotal from reverse side) _____

TOTAL EXPENDITURE _____

CLAIMANT'S STATEMENT

I declare, under penalties of perjury, this account of expenses is true and correct and in conformity with Marinette County's reimbursement of expense policy. This claim represents reasonable and actual expenses necessarily incurred by me personally in the performance of my duties. I also declare, the meal reimbursement listed meets the definition of a business meal deduction as defined under IRS Publication 463

Date Claimant's Signature

Approved By

Lodging Reimbursement Maximum

2016 State of Wisconsin standard rate :
1/1/16-9/30/16 $89.00 per night

The maximum allowed for overnight lodging shall be the current State rate unless that rate is unavailable. If the State rate is unavailable, reimbursement shall be based on the receipt amount.

Mileage Reimbursement Maximum

Subject to current IRS rate
1/1/16 - 12/31/16 $0.540 per mile

Reimbursements for meals incurred during non-overnight travel are tax reportable income according to IRS Publication 463. Such reimbursements must be included on the employee's W-2 statement. An exception is permitted if the meal qualifies as a business meal. The purpose of this form is to document those meals, which qualify as business meals, and thereby, will not be included on the employee's W-2 statement.

Generally, if an employee is acting as an official representative of the County, meals incurred during non-overnight travel can be deemed business meals. This situation requires that the employee act as an official representative when discussing business with representatives of the State, with employees of other agencies, with private consultants, with prospective employees, etc. The employee must show that the expenses are commercially rather than socially motivated. The situation where two County employees simply discuss work during a meal does not qualify for the exception. For further information, please refer to IRS Publication 463.

QUALIFIED BUSINESS MEALS (AS DEFINED BY PUBLICATION 463)

DATE	OFFICIAL BUSINESS MUST BE SPECIFICALLY STATED	MTG LOCATION (CITY)	DINING FACILITY	OVERNITE TRAVEL YES/NO	MEALS			DAY TOTAL
					MORNING	NOON	EVENING	
QUALIFIED MEALS (Sub-total report on reverse side)								

MEALS WHICH DO NOT MEET THE BUSINESS MEAL REQUIREMENTS

DATE	OFFICIAL BUSINESS MUST BE SPECIFICALLY STATED	MTG LOCATION (CITY)	DINING FACILITY	OVERNITE TRAVEL YES/NO	MEALS			DAY TOTAL
					MORNING	NOON	EVENING	
NON-QUALIFIED MEALS (Sub-total report on reverse side)								

Claims for meals shall represent actual, reasonable and necessary costs. Meals included in the cost of lodging or registration fees shall be deducted from the Applicable meal allowance. Maximum daily permitted amounts for meals, including tax and tips are:

Breakfast	$ 7.00 Trips requiring the employee to stay overnight or leave before 6:30 am
Lunch	$ 10.00
Dinner	$ 17.00 Trips requiring the employee to stay overnight or return after 6:30 pm

Above amounts are for partial day trips only. Employees required to travel for a full day or more shall be allowed $34.00 per day for meals.
No specific meal distinction is required.
Receipts are not required - no meal reimbursement shall be processed for any amount that exceeds the maximum.
Please see the Personnel Policies and Procedures Manual Section 1.11 (d) for the complete meal expense reimbursement explanation.