



Travel Authorization Policy

Revised October 2023

The Town of North Topsail Beach reimburses employees for meals consumed when traveling out of town on official business on a per diem basis. Employees can request an advance of the reimbursement, based on the estimated number of meals involved in the allotted time.

The town pays for conferences, training and lodging directly to the providers via credit card or invoice payments. Department heads are limited to reserving the most cost-effective accommodations and should obtain special government rates, when available. Overnight stays prior or subsequent to the event agenda will not be paid by the town, nor will lodging within a 60-mile radius of town hall without town manager approval. Meals included in the price of lodging will not be subject to per diem reimbursement.

The daily per diem amount for meals is equal to the standard federal rate published October 1 each year by the United States General Services Administration based on the travel location. Current rate information is searchable at this link: <https://www.gsa.gov/perdiem>.

When a town vehicle is not available, the town also reimburses employees for travel mileage in a personal vehicle at the current federal mileage rate in effect January 1 each year with the Internal Revenue Service. Employees who choose to use a personal vehicle when a town vehicle is available will be reimbursed at half the IRS rate. Current rate information is searchable at this link: <https://www.irs.gov/tax-professionals/standard-mileage-rates>.

All travel requires advance approval by the respective department head and completion of the travel authorization form submitted to the finance officer. Mandatory supporting documentation includes the following:

- Conference or training registration and agenda
- Other travel details, as applicable
- Desired lodging information (\$/night)
- Map of route with calculated mileage, when a personal vehicle is used

Neither flat-rate per diem payments nor mileage reimbursements supported by an approved travel authorization form are subject to payroll taxes. Employees may also request untaxable reimbursement of additional costs incurred with receipts submitted post travel.