	COOK COUNTY BUREAU OF FINANCE	
POLICY TITLE: EMPLOYEE AND OFFICIAL BUSINESS AND TRAVEL EXPENSE REIMBURSEMENT POLICY		**Applicable Forms may be found at:** https://www.cookcountyil.gov/service/travel-and-business-expenses-policy-and-procedures
Effective: October 14, 2025	**Supersedes: April 28, 2025**	**Page 1 of 21**

I. GENERAL PROVISIONS

A. Overview

Applicable law provides that Employees and Officials are entitled to reimbursement for certain business and travel expenses.[1] This policy sets forth the business and travel expense reimbursement policy for the County of Cook ("County"), and it establishes guidelines for the reimbursement of authorized and Necessary Business Expenses incurred on behalf of the County. The County will not reimburse Employees and Officials for expenditures that do not comply with the provisions of this policy.

B. Purpose

The purpose of this policy is to provide guidelines for the payment of authorized and Necessary Business Expenses that cannot be obtained using the methods provided in the Cook County Procurement Code, and to enable Employees and Officials to successfully execute their Local and Non-local travel requirements at the lowest reasonable costs, resulting in the best value for the County. The Chief Financial Officer (or designee) may be contacted for clarification as needed.

C. Intent

This policy is intended to be interpreted consistent with and subject to applicable law and other related County policies. *See* Related Policies below. It supersedes all previous policies and/or memoranda that may have been issued from time to time on subjects covered in this policy or other policies that may contain provisions related to reimbursement for business and travel expenses. This policy is not intended for tuition reimbursement. See Related Policies. This policy is not intended to supersede or limit the County from enforcing programs or provisions in any applicable collective bargaining agreement.

D. Severability

If any section or provision of this document should be held invalid by operation of law, none of the remainder shall be affected.

[1] *See* Illinois Wage Payment and Collection Act, 820 ILCS 115/9.5.

E. **Jurisdiction**

The Cook County Chief Financial Officer, in consultation with the Director of Budget and Management Services ("Budget") and the Comptroller are authorized to develop and issue policies and procedures for business and travel expense reimbursement.

F. **Areas Affected**

This policy and the procedures associated with this policy applies to all elected and appointed Officials and Employees in departments, offices, institutions or agencies of the County, including but not limited to the offices and departments under the jurisdiction of the County Board President, the Board of Commissioners, Cook County State's Attorney, Cook County Sheriff, Cook County Public Defender, Clerk of the Circuit Court of Cook County, Cook County Treasurer, Cook County Clerk, Cook County Assessor, Chief Judge of the Circuit Court of Cook County, Board of Review, the Office of the Independent Inspector General, the Cook County Land Bank Authority ("Land Bank Authority"), Veteran Assistance Commission of Cook County, and the Public Administrator (hereinafter, "Agencies" or "Agency") who incur Necessary Business Expenses while conducting official business on behalf of the County.

G. **Nondiscrimination**

Cook County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy based on race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity or housing status, or any other protected category established by law, statute, or ordinance.

H. **Definitions**

For purposes of this policy, the following terms shall be given the following meanings as set forth below:

Affidavit for Lost Receipts means the form submitted by the Employee or Official to request reimbursement of eligible Necessary Business Expenses when itemized receipts are not available due to being lost or stolen.

Agency or Agencies means offices and departments under the jurisdiction of the County Board President, the Board of Commissioners, Cook County State's Attorney, Cook County Sheriff, Cook County Public Defender, Clerk of the Circuit Court of Cook County, Cook County Treasurer, Cook County Clerk, Cook

County Assessor, Chief Judge of the Circuit Court of Cook County, Board of Review, the Office of the Independent Inspector General, the Cook County Land Bank Authority, Veterans Assistance Commission of Cook County, and the Public Administrator.

Alternative Worksite means an employee's work location other than the County employee's Official Worksite. This definition may include an Employee or Official's residence when telecommuting or may include the location of a field assignment or 3rd party meeting in certain circumstances.

Appropriate Authorizing Party (or designee) means the Employee or Official authorized to commit County resources and to preapprove expenses for purposes of reimbursement and to approve reimbursements under this policy, per section (J)(1)(c) below.

Appropriated Funds or Funding means money allocated by legislation passed by the Cook County Board of Commissioners and signed by the President of the Board of Commissioners, whether from an annual appropriation, multi-year appropriation, appropriated user fee, mandatory appropriation, or reimbursements from such appropriations, etc.

Expense Report (or ER) means the reimbursement form submitted by the Employee or Official to the Appropriate Approving Party for authorization of expense reimbursement.

Common carrier means Non-local travel by airplane, train (i.e., Amtrak, or similar), bus (i.e., Greyhound, or similar).

Commuting means travel between the Official's or Employee's residence and the Official's or Employee's Official Worksite.

County means Cook County.

County vehicle means travel by pool fleet or similar.

Employee means an individual employed by an Agency.

Local travel means travel within a 60-mile radius from the Official's or Employee's Official Worksite, for official County business.

Necessary Business Expenses mean authorized out-of-pocket expenses or losses that are incurred by the Official or Employee in the discharge of employment or official duties, that inure to the primary benefit of the County and can't be procured under the County's Procurement Code or Direct Pay Policy. The County will not be responsible for losses or expenses incurred due to an Employee's or Official's own negligence, losses due to normal wear, or losses due to theft unless the theft was due to the County's negligence.

Non-local travel means travel in excess of a 60-mile radius from the Official's or Employee's Official Worksite, for official County business.

Official Worksite means the worksite to which the Official or Employee is typically assigned.

Personal leased vehicle means travel by a leased vehicle, or similar, that is not a vehicle that is leased by the County as part of the County's fleet.

Personally owned or Personal vehicle means travel by a vehicle that is personally owned by the Employee, Official, or similar.

Pre-Authorization Form means the form submitted by the Requester seeking reimbursement for a Necessary Business Expense.

Public transportation means local travel by CTA, Pace, Metra, or similar.

Rental Car means travel by vehicle hired from a car rental agency for a short period of time during Non-local official County business.

Requester means the Employee or Official seeking reimbursement.

Ride share or *ride sharing* means travel by Taxi, Shuttle, Lyft, Uber, Divvy, Zip Car, or similar.

Transportation Expense Voucher means a mileage reimbursement voucher for authorized use of personally owned vehicles in the conduct of official County business.

I. Responsibilities of Employees, Management, and County Officials

Employees and Officials requesting Necessary Business Expense reimbursements are responsible for ensuring that the reimbursement request is truthful and accurate, complies with all applicable policies, is properly authorized before the expense is incurred, and is supported by the required receipts and documentation. Strict conformance with this policy is required to ensure eligibility for reimbursement when incurring expenses on behalf of the County and/or requesting expense reimbursements. Fraudulent or improper submissions for reimbursement may lead to disciplinary action or ethics fines/penalties. In addition, using or attempting to use this expense reimbursement policy when an Employee or Official should be using the Procurement Code process to purchase items or services on behalf of the County may lead to the expense being ineligible for reimbursement.

Moreover, any Employee or Official who receives an unauthorized or an erroneously issued reimbursement payment from the County, must immediately return such payment within thirty (30) days from the time the Employee or Official has become aware of the unauthorized or erroneous reimbursement or notice from the Comptroller's Office or the Budget Office. Failure to comply with this provision will result in disciplinary or other appropriate action depending on the Employee(s) or Officials(s) involved and the specific circumstances. In the event repayment is made by an Employee or Official through payroll deduction, the Comptroller's Office will handle in accordance with its procedures for payroll deductions.

Strict adherence to the County's Code of Ethical Conduct and Office of the Independent Inspector General Ordinance is required. Expenditures that do not comply with the County's Ethics Ordinance or Office of the Independent Inspector General Ordinance and this policy shall be denied and may be referred to the Board of Ethics or Inspector General for investigation. For example, expenditures made in connection with "prohibited political activity," as defined in section 2-562 of the Cook County Code, shall not be reimbursed.

Each Appropriate Authorizing Party is responsible for ensuring that all expenditures made on behalf of the County comply with all applicable policies. Additionally, each Appropriate Authorizing Party is accountable for the appropriate use of County funds and must verify that all Necessary Business Expenses are budgeted and charged to the proper account(s). In addition, before approving any expense reimbursement, the Authorizing Party must ensure that the requesting Employee or Official received pre-authorization to incur the expense where required, the expense is legitimate, properly documented, and, if proper procedures are not followed, not approving the reimbursement request. Failure to adhere to

these obligations may result in appropriate corrective action, including but not limited to disciplinary action, depending on the Employees(s) or Official(s) involved and the specific circumstances.

The Chief Financial Officer has designated the Director of Budget and Management Services to monitor County practices to ensure compliance with, and answer questions concerning, the information presented in this policy.

J. **Policy and Procedures**

General. The County has a fiduciary responsibility to ensure County resources are used responsibly and that Employees and Officials do not incur inappropriate or excessive expenses or gain financially from the County. Necessary Business Expenses will be reimbursed in accordance with IRS guidelines and with the provisions of this policy, provided there is sufficient funding for this purpose in the Department's budget and doing so would not circumvent the Cook County Procurement Code. A Necessary Business Expense must have a clear and legitimate business purpose. All out of country travel-related expenditures will conform to the IRS guidelines and the U.S. General Services Administration whenever possible. See, https://www.gsa.gov/travel-resources. Where compliance with IRS and the U.S. General Services Administration guidelines cannot be met, approval of such expense must be documented by the Appropriate Authorizing Party. Excessive costs or unjustifiable costs are not acceptable and will not be reimbursed.

1. Appropriated Funding. Expenditures shall be charged to the appropriate account of the department incurring the expense, as designated in the department's annual appropriation.

2. Grant requirements. Expenditures connected to and/or funded by a grant award (or other financial awards) shall be made in accordance with the grantor's requirements, and reimbursement will be made at the rate specified by the grant (or other financial award), or if no specified rate, at the County's rate defined by this policy.

3. Appropriate Authorizing Party. Necessary Business Expenses using the Pre-Authorization Form must be submitted for pre-authorization, unless otherwise specified under section IV.B of the policy, to the Requester's:

   (a) Department Head or managing supervisor, if requested by an Employee within the Department except where the Bureau Chief has indicated by internal memo or policy that Bureau Chief approval is required;

(b) Bureau Chief, if requested by a Department Head;

(c) Chief of Staff, if requested by a Bureau Chief;

(d) Employing Official, if requested by a Chief of Staff or

(e) where there is no person in a higher-level position within the Requester's organizational chart to authorize the expense, such as an Official, the reimbursement request shall be referred to the Agency's Chief of Staff, where applicable or the Budget Director if the Agency does not employ a Chief of Staff for pre-authorization.

Individuals are strictly prohibited from authorizing their own requests to incur and be reimbursed for a Necessary Business Expense. The Appropriate Authorizing Party must confirm there is available funding in the Agency's appropriated annual budget prior to approving the Pre-Authorization Form.

4. The reimbursement request shall be submitted in a form or manner established by the Budget Director (i.e., Expense Report) upon review and approval of the Appropriate Authorizing Party or their designee.

5. *Tax Exempt Status.* Expenditures must exclude sales tax to the extent permitted under law unless otherwise specified in this policy. Tax exempt certificates may be requested in advance of expenditures through the Office of the Chief Procurement Officer by emailing taxexemptrequest@cookcountyil.gov. Use of vendors who will not accept tax exempt certificates are prohibited absent exigent circumstances.

II. INELIGIBLE EXPENSES

The following expenses are not Necessary Business Expenses and shall not be reimbursed under this policy:

A. Expenditures made in connection with "prohibited political activity," as defined in section 2-562 of the Cook County Code or that violate the Ethics Code, 2-560 et. seq.;

B. Expenses incurred without proper pre-authorization unless otherwise approved in writing by the Appropriate Authorizing Party;

C. Expenses incurred in excess of the allowable limits in this policy unless otherwise approved in writing by the Appropriate Authorizing Party as set forth herein;

D. Expenses for leasing or purchasing items for workspace/office, such as furniture, technology equipment, computer hardware or software, cell phones, electronic services or support, or decorative items. To the extent that items, furniture, technology equipment, computer hardware or software, and/or equipment are needed because of or based on an ADA reasonable accommodation request, please refer to the Agency Reasonable Accommodation Policy for Employees and Applicants with Disabilities.

E. Expenses incurred in connection with normal commuting between home and work, including but not limited to mileage, parking, and toll expenses;

F. Expenses for personal meals or other food or drink items while remaining local and not traveling overnight on official business;

G. Traffic citations, parking tickets, and other fines, fees, penalties, or costs related to parking or moving violations;

H. Lost or stolen cash or personal property;

I. Monthly payments for leasing personal vehicles, except payments for vehicles leased by an Official for both business and personal use (with reimbursement amount limited to the portion expended for business use) in accordance with Cook County Ordinance Section 34-40 and approved by the Appropriate Authorizing Party;

J. Personal calls;

K. Personal items, including but not limited to toiletries, luggage, clothing, medications, appliances, and decorative items;

L. Personal entertainment items, including but not limited to, magazines, books, movie rentals, and event tickets (sporting, theater, musical, etc.), and/or recreational activities;

M. Alcoholic beverages, tobacco products or controlled substances;

N. Food, except as permitted pursuant to Sections III.A. below;

O. Sponsorships or donations;

P. Appliances (e.g. microwaves, refrigerators, toasters);

Q. Sporting goods;

R. Flowers, gift cards, and gifts, or similar types of costs;

S. Credit card or other late fees due to the Employee's or Official's actions;

T. Charges related to modifications to travel arrangements, including but not limited to itinerary changes or cancellations, unless such change or cancellation is based on an exigent circumstance not within the Employee's or Official's own making and for which the Employee or Official is unable to receive a reimbursement or credit against the travel arrangement;

U. Convenience fees, including but not limited to, early check-in, late check-out, and TSA pre-check;

V. Hotel incidentals, such as, but not limited to, room upgrades, room service, health club fees, in-room entertainment fees, and laundry fees;

W. Flight insurance or other supplemental travel insurance;

X. Guest travel costs and expenses;

Y. International travel, without written pre-authorization from the Appropriate Authorizing Party and the Budget Director, as applicable;

Z. Personal portions of a trip combined with business travel, including but not limited to extended stays and travel to/from other destination(s);

AA. Upgrades, including but not limited to, special "club" floors or access, seat or cabin upgrades, premium fuel, premium rides, valet parking; and,

BB. Expenses without required proof of payments;

CC. Other expenses of a purely personal nature and not listed as reimbursable in these guidelines.

III. ELIGIBLE REIMBURSABLE NECESSARY BUSINESS EXPENSES

The following expenses are considered Necessary Business Expenses that are eligible for reimbursement contingent on compliance with this policy.

A. Food Supplies

Appropriated Funds shall not be used to purchase food, except in the following limited circumstances. The department incurring costs shall provide supporting details as required by the Budget Director to request reimbursements.

1. Ceremonial Events: The use of Appropriated Funds to provide light refreshments, such as snacks and beverages, at County sponsored, public facing ceremonial events when it has been determined that such food would materially enhance the event in furtherance of the objectives of the event is permissible. Departments may host Ceremonial events no more than quarterly and the cost of any such event is limited to $25 per person excluding delivery and service charges.

2. Budget Hearings and Board Meetings: The use of Appropriated Funds by the Secretary to the Board to provide food for Officials and Employees actively participating in budget hearings or board meetings, to facilitate the efficient and timely resolution of such hearings before the Board of Commissioners, is permissible.

3. Community Events: The use of Appropriated Funds to provide light refreshments, such as snacks and beverages, at County sponsored community engagement events when it has been determined that such food would materially enhance public participation in furtherance of the objectives of the event is permissible. The food and beverages cost shall be limited to approximately $20.00 per person, excluding delivery and service charges.

4. Employee Morale Events. The use of Appropriated Funds to provide light refreshments, such as snacks and beverages or to provide lunch, for Officials and/or Employees scheduled to boost Employee morale or in recognition of Employees when it has determined by the hosting Agency that such food would materially enhance participation and boost morale in furtherance of the objectives of the event is permissible. Departments

may host employee morale events no more than twice per year and the cost of any such event is limited to $25 per person excluding delivery and service charges.

5. Meetings and Trainings: The use of Appropriated Funds to provide light refreshments, such as snacks and beverages for meetings and training events, or meals at full-day or after hour meetings and training events hosted by an Agency is permissible. The cost of such refreshments and beverages shall be limited to $25 per person per meal and refreshment, excluding delivery and service charge.

B. Registration Fees

Registration fees for non-County government conferences, meetings, seminars, training sessions, professional development, continuing education related to professional licensing requirements or similar events may be reimbursed. Reimbursements may include the cost of any food included in the registration fee. Every effort should be made to take advantage of early registration or group rate discounts. Employees and Officials must execute their registration in accordance with Section IV. below.

C. Professional Licensing Fees and Certifications

Licensing, registration or certification fees that are related to and required by federal, state or local statutes and ordinances that are required as a condition of being hired and holding an employee's position may be reimbursed. Employees and Officials must execute reimbursements for such requests in accordance with Section IV. below.

D. Travel Expenses

In order for an Employee or Official to be eligible for reimbursement for travel expenses, all travel for official County business should be prudently planned so that the County's best interests are served at the most reasonable cost considering travel time and work requirements. Employees and Officials should make best efforts to execute their Local and Non-local travel requirements at the lowest reasonable costs to the County by purchasing ticket(s) in advance, searching for lowest prices, requesting the government rate where available or utilizing a travel agent, etc. The requesting departments are encouraged to utilize the appropriate procurement method such as use of travel agencies and e-payable options, before considering incurring costs out of pocket.

1. Types of Travel that are Eligible for Reimbursement. The County recognizes the following activities as appropriate travel purposes for official County business:

(a) Delivery of legislative testimony or address legislative agenda;

(b) As a stipulation or condition of grant funding or otherwise required for County or federal certification;

(c) Presentation on behalf of the County at a conference, meeting, seminar, training session, or similar;

(d) Financial or tax audit;

(e) Site visit or operational evaluation related to Agency improvement efforts;

(f) Court proceeding or case preparation, where the Employee is appearing on behalf of the County or the Employee needs to engage in witness preparation, investigation or take depositions.

(g) Law enforcement, building and zoning, revenue, ethics, environmental, medical examiner or other investigation approved by the Appropriate Authorizing Party; and

(h) Attendance at a conference, meeting, seminar, training session, or similar, provided that the topic is of critical interest to the County; representation at the event is in the best interest of the County; and the topic is related to an Employee's or Official's professional development. Agencies should attempt to limit the number of attendees by event.

2. Modes of Local Travel. Authorized modes of transportation for Local Travel include: (1) public transportation; (2) County vehicles; (3) taxi, ride sharing; and (4) Personally owned or Leased vehicles (approved by the Appropriate Authorizing Party).

3. Modes of Non-local Travel. Authorized modes of transportation for Non-local travel include County vehicles, Personally owned or Leased vehicles if approved by the Appropriate Authorizing Party, Rental Car, and Common Carriers.

4. General rule for travel. Travel expenses are eligible for reimbursement provided that the least expensive mode of transportation is used, considering travel time, cost, and work

requirements unless otherwise approved by the Appropriate Authorizing Party. Please note that employees who receive a stipend are not eligible for mileage reimbursement.

5. Eligible Local Transportation Reimbursable Expenses: Local travel that is performed for official County business may be permissible if authorized by the Appropriate Approving Party.

(a) *Travel by County vehicle*. When the Employee or Official uses a County vehicle, only fuel, parking, and toll expenses are eligible for reimbursement.

(b) *Travel by taxi or ride share*. When the Employee or Official uses a taxi or ride sharing company, the total metered fare (including surcharges and fees) is eligible for reimbursement. Tipping on taxis or ride sharing may not exceed $2.00, or 20% of the metered fare, whichever amount is greater.

(c) *Travel by Personal vehicle*. When the Employee or Official uses a Personal vehicle per the approval of the Appropriate Authorizing Party, only mileage, parking, and toll expenses are eligible for reimbursement. Mileage reimbursement for County business is limited to the current standard IRS deduction rate for business related transportation currently in effect and authorized by the Bureau of Finance. The mileage must be supported by detailed mileage logs including date(s) of travel, number of miles driven, locations traveled to and from, and business purpose. Mileage requested to be reimbursed may be calculated using the County's Transportation Expense Voucher System (TEVS; https://apps.cookcountyil.gov/voucher/public/) or other platform that allows mileage calculation (e.g., Google Map). The voucher or other proof of calculated mileage (i.e. Google Maps) shall be submitted along with the Expense Report to the Appropriate Authorizing Party.

i. Normal commute is not eligible for mileage reimbursement. However, if the mileage to an Alternative Worksite is greater than the normal commute to and from the Official Worksite, then the Employee or Official is entitled to reimbursement for mileage in excess, of their normal commute.

ii. On approved Telecommuting days, consistent with the Policy, an employee may be reimbursed for the distance traveled from their home to the Alternative Worksite, but must deduct their normal commute from the total milage. For

example, an employee's normal commute is 15 miles. Should the employee be required to report to a site on a telecommuting day, any distance above the employees' normal commutable distance (e.g., 15 miles) can be reimbursed for the initial commute from their home to work location, or for their commute home from their final work location. Should travel be required between multiple locations during the day, the entire amount between the first location (away from home) and final work location (away from home) can be reimbursed.

iii. The IRS per-mile rate is generally established annually (but may be subject to a mid-year increase) and covers the total cost of operating a personally owned vehicle for Local Travel, including such items as gasoline, oil, maintenance, repairs, etc.

iv. The Employee or Official must carry liability and property damage insurance for business use of their Personal or Personally leased vehicle and submit a copy of these insurance policies to the appropriate personnel within their department. The Employee or Official's personal insurance is primary in the event of an accident.

(d) *Local Public Transportation.* When the Employee or Official uses local public transportation, such as Chicago Transit Authority (CTA) buses and trains, for a local travel performed for the County's official business, the total cost is eligible for reimbursements. Itemized receipts are not required for the total cost of less than $10.00 per day.

6. Eligible Non-Local Transportation Reimbursable Expenses: Non-Local Travel that is performed for official County business may be permissible if authorized by the Appropriate Approving Party.

(a) *Travel by Personal vehicle*. When the Employee or Official uses a Personal vehicle per the approval of the Appropriate Authorizing Party, only mileage, parking, and toll expenses are eligible for reimbursement. Mileage reimbursement for County business is limited to the current standard IRS deduction rate for business related transportation currently in effect and authorized by the Bureau of Finance. The mileage must be supported by detailed mileage logs including date(s) of travel, number of miles driven, locations traveled to and from, and business purpose. Mileage requested to be reimbursed may be calculated using the mileage calculator

in the Transportation Expense Voucher System (TEVS) or other platform that allows mileage calculation (e.g., Google Map).This documentation shall be attached to the Expense Report and submitted to the Appropriate Authorizing Party.

The IRS per-mile rate is generally established annually (but may be subject to a mid-year increase) and covers the total cost of operating a personally owned vehicle for Non-local Travel, including such items as gasoline, oil, maintenance, repairs, etc. The mileage reimbursement per trip may not exceed the cost of the lowest available non-stop, roundtrip airfare to/from the destination. The Employee or Official must carry liability and property damage insurance for business use of their Personal or Personally leased vehicle.

(b) *Travel by Rental Car*. Travel by Rental Car is limited to Non-local travel requiring an overnight stay and must be supported by an itemized receipt which lists the date, time, location of the rental, rental rate, and vehicle class. The choice of vehicle class must be reasonable based on the circumstances. When the Employee or Official uses a rental car, only daily rental rates, taxes, surcharges, car rental insurance, fuel, parking, and toll expenses are eligible for reimbursement.

(c) *Travel by Common Carrier*. Travel by common carrier is limited to Non-local travel requiring an overnight stay and must be supported by itemized receipts which list the traveler's name, the date, time, point of origin and destination, fare class purchased, and any other related costs for each leg of the trip. When the Employee or Official uses a common carrier, only the fare, taxes, surcharges, and any standard baggage fees are eligible for reimbursement. The fare reimbursement will be based on the most economical fare available that meets the requirements of the Employee's or Official's agenda.

(d) *International travel*. All international travel is subject to pre-authorization by the Appropriate Authorizing Party and Budget Director. Employee's and Official's shall convert all foreign expenses to U.S. currency at the exchange rate applicable when the expense was paid and reflect the expenses incurred in U.S. dollars on the Expense Report . Official documentation of the exchange rate(s) applied to the expenses incurred, published at https://www1.oanda.com/currency/converter/ must accompany all receipts.

(e) *Meal and incidental expense reimbursement*. Meal and incidental expense reimbursements are limited to Non-local travel requiring an overnight stay. The employee or Official on non-local overnight business necessary travel will be reimbursed up to the federal travel allowance for meals and incidental expenses, including taxes and gratuity published by the General Services Administration (GSA) at https://www.gsa.gov/travel/plan-book/per-diem-rates. Itemized receipts or a proof of payments are not required for the reimbursement for travel meals unless otherwise noted in this policy.

Reimbursement for meals and incidental expenses shall be limited to the expenses incurred during the time spent traveling for County business; 75% of the expenses submitted for reimbursement on the first and last days of travel, and 100% of the expenses on the other days.

If an employee assumes the charge for another employee, the employee shall identify other employees' costs and request the reimbursement of the total costs up to the allowance established by the GSA per person. To seek reimbursements for meals which include other employees' costs that exceed their daily allowance, the employee must submit the itemized receipts and proof of payments. The employee assuming the expense shall clearly note on their receipt who the other employee(s) were for which the expense was assumed. Further, the other employees whose meal costs are assumed by another employee shall deduct the cost of the meal from their reimbursement request for the meal. (e.g., if a employee A pays for a meal for two at $30 each and if the daily allowance is $65 per person, the employee is reimbursed up to $95 and the other employee must deduct the reimbursement value by $30 for that day). Failures to comply with this policy will result in disciplinary actions.

If meals are furnished at a nominal or no cost to the employee or are included within the conference/event registration fee, the per diem allowance for meals and incidental expenses (M&IE allowance) must be adjusted by deducting the appropriate amount, for each meal. Bureau Chief/Department head, at its discretion, may allow the employee to claim the full M&IE allowance if employee is unable to consume the furnished meal(s) because of medical requirements or religious belief.

(f) *Lodging reimbursement*. Lodging reimbursement is limited to Non-local travel requiring an overnight stay and must be supported by itemized receipts which list the traveler's name, the date, time, location of the lodging, and detail every individual item included in the bill. Travelers are to use the most economical hotel or the preferred hotel offered by the conference unless there is justification approved by the Appropriate Authorizing Party on the Reimbursement Form. Travelers will receive the lesser of the actual costs or the current federal travel allowance for lodging published by the General Services Administration at https://www.gsa.gov/travel/plan-book/per-diem-rates unless the increased rate is approved by the Appropriate Authorizing Party.

(g) *Reimbursement for taxi or ride share*. When the Employee or Official uses a taxi or ride sharing company, the total metered fare (including surcharges, fees and taxes) is eligible for reimbursement. Tipping on taxis or ride sharing may not exceed $2.00, or 20% of the ride - whichever amount is greater.

E. **Business needs that cannot be obtained using the methods provided in the Cook County Procurement Code.** On occasion, necessary business needs are unable to be met using the methods provided in the Cook County Procurement Code. The Official or Employee incurring these expenses must demonstrate it is a Necessary Business Expense with a clear and legitimate business purpose. For technology-related necessary business expenses, the Official and Employee incurring the expense must also demonstrate compliance with the Bureau of Technology's Concurrence Process or other similarly applicable policy.

F. **Miscellaneous**. Any other Necessary Business Expense or loss incurred within the Official's or Employee's scope of employment or related to telecommuting and directly related to services performed for the employer as permitted under Illinois Wage Payment and Collection Act, 820 ILCS 115 et. seq.

IV. PROCESS FOR REQUESTING PRE-AUTHORIZATION FOR ELIGIBLE NECESSARY BUSINESS EXPENSES AND SEEKING REIMBURSEMENT

A. **General:** Being reimbursed for a Necessary Business Expense reimbursement is contingent on compliance with the provisions of this policy; obtaining the appropriate pre-authorization; and completion and timely submission of the appropriate forms with supporting documentation, including but not limited to original receipts. Receipts must be legible; electronic copies including clear photographs of receipts will be accepted as originals. Where supporting documentation does

not exist or is missing or lost, the Employee or Official shall submit the Affidavit for Lost Receipts form regarding any such receipts.

B. **Pre-Authorization to Incur a Necessary Business Expense:** Employees and Officials are required to obtain pre-approval before incurring any Necessary Business Expense above $300.00 by submitting the Pre-Authorization Form to the Appropriate Authorizing Party, and in the case of international travel, the Pre-Authorization Form must also be submitted to the Budget Director. Employees and Officials shall request authorization to incur a Necessary Business Expense of $300.00 or more per event/incident/travel using the Pre-Authorization Form at least thirty (30) calendar days in advance of having to incur the expenditure or loss so the Appropriate Authorizing Party has an opportunity to assess and potentially approve the request in accordance with this policy. If the pre-authorization or the thirty (30) day period is not practicable, the Requester must provide a justification on the Pre-Authorization Form and/or Reimbursement Form for deviating from the 30 day requirement.

1. Eligible Necessary Business Expenses other than travel.

   The Pre-Authorization Form must be completed by the Requester and sent to the Appropriate Approving Party supported by:

   (a) the details of the expense(s) to be incurred, including the amount and when and where the purchase or expense will be made;

   (b) the reason and purpose of the purchase or expense; and

   (c) why the item is not being purchased using the methods provided in the Cook County Procurement Code.

2. Travel Expenses.

   (a) No Pre-Authorization Form is required for Local Travel.

   (b) To request non-local travel authorization, the Pre-Authorization Form must be completed by the Requester and sent to the Appropriate Approving Party supported by an agenda and estimate of travel costs. The Documentation regarding anticipated meal and lodging costs shall be included along with the current federal travel

allowance for lodging and per diem meal rates published by the General Services Administration at https://www.gsa.gov/travel/plan-book/per-diem-rates.

(c) For regularly re-occurring Local or Non-local travel that would be considered a Necessary Business Expense, the Appropriate Approving Party has the discretion to establish a process to pre-approve such travel.

C. **Appropriate Authorizing Party.** To authorize incurring Necessary Business Expenses, the Pre-Authorization Form must be reviewed and approved by the Appropriate Authorizing Party. By signing the Pre-Authorization Form, the Appropriate Authorizing Party certifies:

1. The expenditure is a Necessary Business Expense as provided by this policy, including the appropriateness of the expenditure and the reasonableness of the amount;

2. The Requester has submitted a completed and accurate Pre-Authorization Form with required supporting documentation; and

3. Appropriate Funding is available to pay for the expense.

4. In addition, if the Appropriate Authorizing Party determines that the requested expenditure is not necessary or should be requested through the Procurement Code process, then the Employee or Official shall not incur the expense on the County's behalf and will not be entitled to reimbursement under this policy.

D. **Submission of Reimbursement Requests, Review and Approval.**

1. All requests seeking reimbursement, with the appropriate supporting documentation and Expense Report, must be submitted to the Appropriate Authorizing Party within 60 calendar days of the later of (1) incurring the expense or (2) the business purpose, travel, or event has occurred. By signing the Expense Report, the Requester attests to its truthfulness and assumes personal responsibility for its accuracy.

2. Submission of the Expense Report to the Appropriate Authorizing Party shall also include copies of itemized receipts for all expenses. If an itemized receipt is lost or does not exist, the Requester needs to complete the Affidavit for Lost Receipts Form to attest to the incurring of such expense and why no documentation is being submitted to support the

particular expense reimbursement request. Cash payments will not be reimbursed without proof of payment.

3. Within 21 calendar days of receipt of the Business and/or Travel Expense Reimbursement request, the approved request by the Appropriate Authorizing Party and the supporting documentation shall be sent by the Appropriate Authorizing Party to the department's assigned Budget Analyst in Budget. By approving the reimbursement request and forwarding to the Budget Analyst, the Appropriate Authorizing Party certifies the appropriateness of the expenditure and the reasonableness of the amount; the availability of Appropriated Funds; compliance with applicable reimbursement policies; and completeness of supporting documentation.

4. Review of all requests for reimbursement shall be timely made by Budget. Upon review, Budget will approve the request, return the request to the Appropriate Approving Party for correction or supplementation (i.e., credit card statement and Affidavit for Lost Receipts Form, in the event of lost receipts), or deny the request as not being in compliance with this Policy. If approved, Budget will submit the reimbursement request to the Comptroller's Office for payment. Failure to timely correct or supplement a request for reimbursement as required by Budget shall result in denial of reimbursement.

5. Timing and method of reimbursement payment. Employees or Officials will receive authorized reimbursements in the same method as your pay check, provided compliance with this Policy and the procedures established herein. Advanced payments to the requestor are strictly prohibited under this policy.

E. **Resources:**

General information concerning this Policy may be obtained by contacting the Chief Financial Officer (or designee).

F. **Related Policies**

- The Cook County Procurement Code
- The County's Vehicle Collision Policy
- The County's Fuel Use Policy
- The County's AVL GPS Policy
- The County's Vehicle Policy

- Applicable Agency Reasonable Accommodation Policy for Employees and Applicants with Disabilities
- Applicable Agency Telecommuting Policy
- Applicable Agency Tuition Reimbursement Policy
- The County's Ethics Ordinance

G. **Non-Compliance**

Failure to comply with the provisions of this policy may result in denial of reimbursement and/or subject an Employee or Official to discipline, up to and including discharge, in accordance with the personnel rules and/or collective bargaining agreement, if applicable, and ethics fines or penalties.