



RESOLUTION R-059-25

A RESOLUTION OF THE WALKER COUNTY BOARD OF COMMISSIONERS TO ADOPT A TRAVEL AND REIMBURSEMENT POLICY IN ACCORDANCE WITH INTERNAL REVENUE SERVICE (IRS) GUIDELINES

WHEREAS, the Board of Commissioners of Walker County (“Board”) recognizes the importance of establishing clear and consistent guidelines for the reimbursement of travel expenses for County officials and employees; and

WHEREAS, for travel reimbursements to be excluded from a traveler’s taxable income, the county’s travel policies must meet the IRS’s requirements for an “Accountable Plan”; and

WHEREAS, all travel, meal, and lodging expense reimbursements made by Walker County shall be in accordance with the guidelines set forth in the attached policy “Exhibit A,” and the principles of an IRS-compliant accountable plan; and

WHEREAS, it is in the best interest of the County to adopt a travel policy that aligns with IRS guidelines, ensuring compliance and efficient management of county resources; and

WHEREAS, the policy is developed with the IRS Regulations as its primary framework for travel expense reimbursement.

THEREFORE, BE IT RESOLVED by the Board of Commissioners of Walker County, Georgia, that the Walker County Travel Policy, attached hereto marked “Exhibit A,” and incorporated by reference, is hereby adopted and shall be implemented immediately upon its adoption.

SO RESOLVED AND ADOPTED this 2nd day of October, 2025.

ATTEST:

WALKER COUNTY, GEORGIA



LISA RICHARDSON, County Clerk



ANGELA TEEMS, Chairwoman/CEO



The foregoing Resolution received a motion for Approval from Commissioner Blakemore, second by Commissioner Hart, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.

EXHIBIT A



Walker County Government
Office of the Commissioner
Human Resources Department

TRAVEL REIMBURSEMENT POLICY

Purpose

The purpose of this policy is to establish uniform guidelines for reimbursing Walker County employees and officials for travel related expenses incurred while conducting official County business. Reimbursement will follow the Internal Revenue Service (IRS) standard mileage rate and other applicable expense guidelines.

Scope

This policy applies to all Walker County employees and elected officials who travel for approved County business and seek reimbursement for travel related expenses. This policy accompanies the official Expense Reimbursement Form.

Travel Advances

- Employees may request an advance for meals and mileage expenses prior to travel.
- Requests must be submitted to the Chief Financial Officer (CFO) and include estimated cost, nature, time, and location of the trip.
- Travel advances are issued at the discretion of the CFO and will not exceed General Services Administration (GSA) or IRS reimbursement rates.
- Employees must submit itemized receipts within ten (10) business days of returning.
- Any unsubstantiated or excess amount must be refunded to the County. Failure to provide receipts may result in payroll deduction or other recovery measures.

Mileage Reimbursement

- Personal vehicle use will be reimbursed at the current IRS standard mileage rate.
- Mileage reimbursement must be pre-approved by the department head, County Chairperson, or CFO.
- Reimbursement applies only when a County owned vehicle or a rental vehicle (at County expense) is unavailable or impractical.
- The County Clerk must verify and document availability of County vehicles or rentals before personal vehicle use is approved.
- Expense Reimbursement Forms must include:
 - Date(s) of travel
 - Origin and destination
 - Business purpose of travel
 - Total miles driven
- Mapping software printouts may be required for verification.

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TRAVEL REIMBURSEMENT POLICY

Meals

- Reimbursement applies to overnight travel only.
- Itemized receipts are required and must not include alcoholic beverages, entertainment, souvenirs, or meals for non-employees.
- Meals provided by a conference, training, or host organization are not reimbursable.
- Receipts must align with the approved travel itinerary and purpose.

Lodging

- Lodging expenses will be paid directly by the County using a County check and a tax exempt form (when applicable in Georgia).
- Reservations may be made with a County issued credit card.
- Employees must reimburse the County for personal or incidental charges (e.g., room service, movies, personal calls).
- Employees should request government rates when available.

Other Reimbursable Expenses

The following may be reimbursed when incurred for approved County business:

- Parking fees and tolls
- Public transportation fares
- Airline baggage fees
- Airfare at standard or government rates

Approval & Submission

- Employees must submit reimbursement requests within ten (10) business days of return.
- Requests will be reviewed for compliance and accuracy by the CFO, Chairperson, or their designee.
- All expenses will be charged to the budget of the department whose employee is traveling unless the purpose of travel is on behalf of another department.
- Reimbursement is subject to available budget funds and may be denied if funds are unavailable.
- Failure to comply with this policy may result in denial of reimbursement and/or disciplinary action.
- IRS mileage rates are updated annually and may be found at:
<https://www.irs.gov/tax-professionals/standard-mileage-rates>

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Definitions

- **Advance:** Payment issued before traveling.
- **Overnight Travel:** Travel 25 miles or more from the employee's work location that requires an overnight stay for work purposes.
- **Tax-Exempt Form:** State-approved form to remove sales taxes from purchases (does not apply to hotel-motel or daily occupancy taxes).
- **Itemized Receipt:** A detailed receipt showing each item purchased, along with date, time, and vendor information.
- **Government Rate:** Reduced rate available to governmental employees for lodging, parking, or airfare.
- **County Vehicle:** Vehicle owned by Walker County.
- **Rental Vehicle:** Vehicle rented by the County for official business.
- **Reimbursable Expenses:** Mileage, meals, lodging, parking, tolls, baggage, airfare, and other required travel expenses directly related to County business.
- **Non-Reimbursable Expenses:** Alcohol, upgrades, personal purchases, expenses incurred by non-employees, and entertainment.
- **M&IE (Meals and Incidental Expenses):** Costs for meals and related incidentals; does not include lodging.

Enforcement

The Finance Department is responsible for ensuring compliance with this policy. Department heads and elected officials are responsible for reviewing and approving travel requests in accordance with this policy.

Review Cycle

This policy will be reviewed every two (2) years or as required by changes in IRS or GSA reimbursement guidelines.