

**RESOLUTION NO. 25-351**

**A RESOLUTION AMENDING RESOLUTION NO. 18-164 AMENDMENT TO MEAL  
REIMBURSEMENT POLICY FOR ALL UNION COUNTY EMPLOYEES-COMMISSIONERS.**

WHEREAS, meal reimbursements are an important component of supporting employees while they are traveling for work. When employees are away from their regular work environment, they often do not have access to the resources, routines, or cost-saving measures they normally rely on—such as bringing lunch from home or eating in the office. Business travel often requires dining at restaurants or purchasing meals on the go, which can be costly and unavoidable; and

WHEREAS, providing reimbursement for meals ensures that employees are not personally burdened with these additional expenses incurred while performing their job duties. It also demonstrates that the county values the time, effort, and flexibility employees offer when traveling for work; and

WHEREAS, meals incurred qualify pursuant to IRS reg. 1.274-2 (c) and (d) while on official County business, such as attending approved meetings, trainings, workshops, or conferences as an employee of Union County; and

WHEREAS, amending policy section 5.08 of the Union County Personnel Policy Manual.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS, UNION COUNTY, OHIO, THAT:

**Section 1.** For a day trip or approved training, workshop, or conference outside of Union County, Ohio:

- A. Employees may be eligible for reimbursement of qualifying food and non-alcoholic beverages as follows:
  - Breakfast – up to \$18
  - Lunch – up to \$22
  - Dinner – up to \$35
- B. Meal reimbursement for day trips or trainings as described above are considered taxable and shall be submitted for reimbursement via payroll.

**Section 2.** For an overnight trip in connection with approved business travel, the following shall apply:

- A. A daily allowance of up to \$75 is available for qualifying food and non-alcoholic beverages.
- B. The amount eligible for reimbursement on the first and last day of travel equals 75% of the daily allowance.

- Meal reimbursement in connection with overnight travel away from home is not considered taxable and shall be submitted for reimbursement via purchase order.

**Section 3.** The following general provisions apply for all valid meal reimbursement requests:

- A. Reimbursement requests must include detailed, itemized and dated receipts that clearly specify the items purchased. In other words, all expenses must be properly documented before the request will be processed. Reimbursement will not be granted if such documentation cannot be provided, as described in this policy.
- C. In addition to the cost of the food and non-alcoholic beverages, reimbursement for sales tax and a tip, up to 20% of the cost of such meals, will be allowed.
- D. Personal expenses incurred while traveling are not reimbursable, including but not limited to laundry, entertainment, or alcoholic beverages.

The Board finds and determines that all of its formal actions concerning and relating to adopting this Resolution occurred in an open meeting of this Board, and that all deliberations of this Board that resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including Revised Code 121.22.

David A. Lawrence introduced this resolution and moved its passage;  
Steve Robinson seconded the motion; and after discussion, the chair called a roll call vote, and the results were:

Steve Robinson

☒ Yes

No

David A. Lawrence

☒ Yes

No

Tom McCarthy

☒ Yes

No

Passed: August 20, 2025

BOARD OF COUNTY COMMISSIONERS  
 UNION COUNTY, OHIO

ATTEST:

Mallory Lehman  
 Mallory Lehman, Clerk

Steve Robinson

Steve Robinson

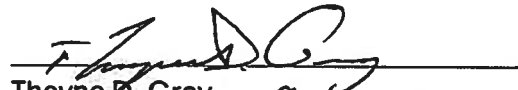
David A. Lawrence

David A. Lawrence

Tom McCarthy

Tom McCarthy

Approved as to Form:

  
Thayne D. Gray *Oct. 29, 2025*  
Assistant Prosecuting Attorney

**RESOLUTION No. 25-352**

A RESOLUTION AMENDING RESOLUTION NO. 22-115 AND SETTING THE MILEAGE REIMBURSEMENT RATE FOR COUNTY EMPLOYEES.

WHEREAS, mileage reimbursement is available to employees who use their personal vehicles for authorized business travel on behalf of the County; and,

WHEREAS, mileage reimbursement, as referenced herein, ensures fair compensation to employees while adhering to IRS regulations; and,

WHEREAS, employees who use their personal vehicle for county business are responsible for maintaining personal auto insurance policy coverage. The County strongly recommends a minimum of \$100,000 per person / \$300,000 per accident liability limits be personally carried by employees on their personal auto insurance. Employees are hereby advised that, pursuant to State law, liability for bodily injury and property damage caused by the use of an employee's personal vehicle while on official county business shall be the responsibility of the owner of the vehicle; and,

WHEREAS, employees are encouraged to minimize the need for mileage reimbursement, when possible, through means such as:

- Utilizing fleet vehicles for official business travel
- Carpooling
- Attending meetings virtually

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS, UNION COUNTY, OHIO, THAT:

1. Employees will receive reimbursement for eligible business mileage at the standard mileage rate established annually by the IRS for business use.
2. Reimbursable work-related mileage includes, but is not limited to:
  - a. Travel between different county work locations.
  - b. Travel to attend approved meetings, trainings, workshops, or conferences.
  - c. Travel for business-related errands or deliveries.
3. Charges incurred for parking, tolls, and other related travel expenses are available through the travel reimbursement request process.
4. Mileage is not reimbursable for the following:
  - a. Commuting between home and the primary work location.
  - b. Personal use of the vehicle.
5. Employees shall submit their mileage reimbursement requests with supporting documentation, including the date, destination, purpose, and total mileage driven.

The point of origin and destination shall be indicated for each trip in sufficient detail to account for the mileage being claimed for reimbursement. **Mileage the employee incurs, or would have incurred, driving to and from work is generally deducted from the overall amount of mileage being claimed for reimbursement, subject to supervisor review and approval.**

The Board finds and determines that all of its formal actions concerning and relating to adopting this Resolution occurred in an open meeting of this Board, and that all deliberations of this Board that resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including Revised Code 121.22.

David A. Lawrence introduced this resolution and moved its passage;  
Tom McCarthy seconded the motion; and after discussion the chair called a roll call vote, and the results were:

Steve Robinson	<u>Yes</u>	No
Tom McCarthy	<u>Yes</u>	No
David A. Lawrence	<u>Yes</u>	No

Passed: August 20, 2025

ATTEST: Mallory Lehman  
Mallory Lehman, Clerk

BOARD OF COUNTY COMMISSIONERS  
UNION COUNTY, OHIO

Steve Robinson  
Steve Robinson

Tom McCarthy  
Tom McCarthy

David A. Lawrence  
David A. Lawrence

Approved as to Form:

Thayne D. Gray  
Thayne D. Gray  
Assistant Prosecuting Attorney  
A.S. 20, 2025