

The Supreme Court of Ohio

GUIDELINES FOR REIMBURSEMENT OF TRAVEL AND EDUCATION EXPENSES FOR APPELLATE JUDGES

These guidelines are adopted by the Supreme Court and intended to establish consistent standards and procedures governing the reimbursement by the Supreme Court of travel and education expenses incurred by sitting appellate judges and travel expenses incurred by retired appellate judges and sitting common pleas judges assigned to sit on a court of appeals.

These guidelines have not been adopted as rules pursuant to Article IV, Section 5 of the Ohio Constitution and should not be construed as requiring adoption.

SECTION 1.0. DEFINITIONS.

1.1. Definitions.

As used in these guidelines:

(A) Holding court

“Holding court,” as used in section 141.10 of the Revised Code, means a session of court, either in a courtroom or other setting where oral argument or other hearing is conducted or in a conference setting where cases and administrative matters are formally reviewed by judges of the court. “Holding court” does not include the reading or reviewing of briefs and other documents; preparing or reviewing opinions, decisions, or orders; informally meeting or conferring with other judges or staff of the court; or engaging in other court-related activities.

(B) Judicial educational program

“Judicial educational program” means a seminar, conference, workshop, course, or other similar event, the primary purpose of which is judicial continuing education or professional development, as evidenced by the notice, agenda, course description, or letter of invitation for the program.

(C) Principal office

“Principal office” means the location to which a sitting appellate judge selects to report most frequently during the year in order to conduct the judge’s regular court-related business. The location may be at the court’s primary business address, a county courthouse or other facility separate from the court’s primary business address, or the judge’s residence. A judge shall not have more than one principal office.

(D) Sitting appellate judge

“Sitting appellate judge” means any person who holds office on a court of appeals by reason of election or gubernatorial appointment.

(E) Retired appellate judge

“Retired appellate judge” means any person who left judicial service on a court of appeals, either by reason of resignation or retirement or by reason of Article IV, Section 6(C) of the Ohio Constitution, and who has been temporarily assigned by the Chief Justice to sit on a court of appeals pursuant to the “Guidelines for Assignment of Judges” issued by the Chief Justice.

(F) Sitting common pleas judge

“Sitting common pleas judge” means any person who holds office on a court of common pleas by reason of election or gubernatorial appointment.

SECTION 2.0. AUTHORITY FOR REIMBURSEMENT.

2.1. Authority for Reimbursement.

(A) Sitting with the Supreme Court

The Supreme Court shall reimburse a sitting appellate judge for travel expenses when assigned to sit with the Supreme Court pursuant to section 141.11 of the Revised Code.

(B) Assignment to another appellate district

The Supreme Court shall reimburse a sitting appellate judge for travel expenses when serving by assignment in a district other than the district to which the judge is elected or appointed pursuant to sections 2501.14 and 2501.15 of the Revised Code.

(C) Holding court outside county of residence

The Supreme Court shall reimburse a sitting appellate judge for travel expenses when holding court outside the judge’s county of residence pursuant to section 141.10 of the Revised Code.

(D) Court of Appeals Judges Association

The Supreme Court shall reimburse a sitting appellate judge for registration fees and travel expenses to attend meetings of the Court of Appeals Judges Association pursuant to section 2501.03 of the Revised Code, including meetings of any committee of the association, and annual dues to the association.

(E) Ohio Judicial Conference

The Supreme Court shall reimburse a sitting appellate judge for registration fees and travel expenses to attend the annual meeting of the Ohio Judicial Conference and the annual dues to the conference.

(F) Out-of-state judicial educational programs

The Supreme Court shall reimburse a sitting appellate judge for registration fees and travel expenses to attend one out-of-state judicial educational program per state fiscal year, provided the program is held within the contiguous United States or Canada. Reimbursement for registration fees and travel expenses shall not exceed one thousand two hundred and fifty dollars per state fiscal year.

(G) Assignment to sit with court of appeals

The Supreme Court shall reimburse a retired appellate judge or a sitting common pleas judge for travel expenses when assigned by the Chief Justice to sit with a court of appeals pursuant to the “Guidelines for Assignment of Judges” issued by the Chief Justice.

SECTION 3.0. PROCEDURE FOR APPROVAL OF TRAVEL.

3.1. In-State Travel.

A sitting appellate judge who desires to travel in state pursuant to divisions (A) through (E) and (G) of Guideline 2.1 is not required to provide prior notice of the judge’s travel to or obtain prior written approval from the Supreme Court.

3.2. Out-of-State Travel.

(A) Request to travel

A sitting appellate judge who desires to travel outside the state pursuant to division (F) of Guideline 2.1 shall complete a “Travel and Conference Approval Form” (copy provided as Attachment A); attach a copy of the notice, agenda, course description, or letter of invitation relating to the judicial educational program the judge will attend and reasonable estimates of the reimbursable expenses the judge expects to incur; and forward the request to the Director of Fiscal & Management Resources.

(B) Availability of funds

The Director of Fiscal & Management Resources shall indicate the availability of funds to reimburse the judge for the expenses that will be incurred during the out-of-state travel by signing the “Travel and Conference Approval Form” and forwarding it to the Administrative Director.

(C) Approval of travel

The Administrative Director shall indicate approval of the out-of-state travel by signing the “Travel and Conference Approval Form.”

SECTION 4.0. TIME OF TRAVEL.

4.1. Dates of Departure.

A sitting appellate judge who is traveling out of state pursuant to division (F) of Guideline 2.1 may begin such travel at Court expense no earlier than the day before the judicial educational program begins.

4.2. Dates of Return.

A sitting appellate judge who is traveling out of state pursuant to division (F) of Guideline 2.1 may end such travel at Court expense no later than the day the judicial educational program ends, if the program is scheduled to end before noon Ohio time. If the program is scheduled to end at noon or later Ohio time, the judge may end such travel at Court expense no later than the day after the program ends.

4.3. Beginning and End of Event.

For purposes of determining the time a sitting appellate judge is authorized to travel out of state pursuant to division (F) of Guideline 2.1, a judicial educational program begins at the time of the first scheduled event attendees are invited or required to attend, as listed on the notice, agenda, course description, or letter of invitation, and concludes with the last scheduled event attendees are invited or required to attend, as listed on the notice, agenda, course description, or letter of invitation.

4.4. Extended Stay at Court Expense.

A sitting appellate judge who is traveling out of state pursuant to division (F) of Guideline 2.1 may be authorized to travel for one or more additional days if the judge demonstrates the extension of the judge’s travel will result in a net reduction in travel expenses to be reimbursed by the Court, as determined by the Director of Fiscal & Management Resources. A net reduction in travel expenses to be reimbursed by the Court may be established by demonstrating the availability of a lower airfare, taking into account additional lodging, meal, and other travel expenses the judge may incur during the extension of the judge’s travel time.

4.5. Extended Stay at Personal Expense.

A sitting appellate judge who is traveling out of state pursuant to division (F) of Guideline 2.1 may elect to extend the duration of travel at the judge’s expense and begin or end travel on days other than those days authorized in Guideline 4.3, provided the travel is not extended by more than a total of two days. The extended travel shall not result in any additional expense to the Court.

SECTION 5.0. REIMBURSABLE EXPENSES.

5.1. Reimbursement of Transportation Expenses.

(A) Common carrier

(1) A sitting appellate judge shall be reimbursed for transportation expenses incurred when traveling out of state pursuant to division (F) of Guideline 2.1 by common carrier.

(2) Reimbursement shall be at actual cost, provided the cost is reasonable as determined by the Director of Fiscal & Management Resources. Reasonableness shall be based upon a determination that the cost is similar to rates by other reputable carriers in effect at the time the travel arrangements are made for travel by the same mode of transportation, to the same destination, and at a similar time.

(3) Reimbursement shall not be provided for unused reservations on common carriers unless the Director of Fiscal & Management Resources determines the failure to cancel or use the reservation was unavoidable. Unused airline tickets shall be returned to the Office of Fiscal & Management Resources.

(4) Reimbursement for in-state travel by common air carrier is not permitted.

(B) Privately owned motor vehicle

(1) A judge shall be reimbursed for transportation expenses incurred while traveling pursuant to Guideline 2.1 by privately-owned motor vehicle at the standard business mileage rate designated by the Internal Revenue Service.

(2) A sitting appellate judge who travels out of state pursuant to division (F) of Guideline 2.1 by privately-owned motor vehicle shall be reimbursed for mileage in an amount not to exceed four hundred dollars.

(3) Reimbursement shall be made pursuant to division (B) of this guideline only to one of two or more judges who are traveling in the same privately-owned motor vehicle.

(C) Taxi, shuttle service, and rented motor vehicle

(1) A sitting appellate judge who travels to an out-of-state destination pursuant to division (F) of Guideline 2.1 by common carrier shall be reimbursed for expenses incurred for taxi, shuttle service, or rented motor vehicle transportation while at the out-of-state destination.

(2) Reimbursement shall be at actual cost, provided the cost is reasonable as determined by the Director of Fiscal & Management Resources. Reasonableness in the use of a rented motor vehicle shall be based upon the judge demonstrating taxi or shuttle service was not available, the use of a rented motor vehicle is more

economical than using taxi or shuttle service, or the destination was not easily accessible by taxi or shuttle service.

(3) A sitting appellate judge shall be reimbursed for transportation expenses incurred while traveling from within the state to an out-of-state destination pursuant to division (F) of Guideline 2.1 by rented motor vehicle in an amount not to exceed two hundred fifty dollars.

(4) A judge shall not be reimbursed for transportation expenses incurred while traveling in state pursuant to divisions (A) through (E) and (G) of Guideline 2.1 by taxi, shuttle service, or rented motor vehicle.

(D) Parking, tolls, and other transportation expenses

A judge shall be reimbursed for other transportation expenses incurred while traveling pursuant to Guideline 2.1, including parking and tolls. Reimbursement shall be at actual cost, provided the cost is reasonable as determined by the Director of Fiscal & Management Resources.

5.2. Reimbursement of Meal Expenses.

(A) Meal expenses

(1) A judge shall be reimbursed at actual cost for meal expenses incurred while traveling pursuant to Guideline 2.1 involving an overnight stay. The judge shall be reimbursed for meal expenses incurred on either an actual cost or per diem basis, as selected by the judge, at a rate not to exceed the maximum rate outlined in the table below. Reimbursement on an actual cost or per diem basis when traveling overnight shall be consistently claimed for all meals during the same day of travel, but may vary from day to day.

(2) If a sitting appellate judge is attending a Court of Appeals Judges Association meeting pursuant to division (D) of Guideline 2.1, the annual meeting of the Ohio Judicial Conference pursuant to division (E) of Guideline 2.1, or an out-of-state judicial educational program pursuant to division (F) of Guideline 2.1 and the registration fee includes one or more meals, the judge shall not be reimbursed for other meals purchased during the same meal period, except for a breakfast purchased when a continental breakfast is included as part of the registration fee or because of special dietary needs.

Type of Reimbursement	Breakfast (4:00 a.m. to 8:00 a.m.)	Lunch (10:00 a.m. to 2:00 p.m.)	Dinner (6:00 p.m. to midnight)	All Day
Per Diem	\$7.00	\$8.00	\$15.00	\$30.00
Actual Cost (in state)	\$9.00	\$12.00	\$19.00	\$40.00
Actual Cost (out of state)	\$12.00	\$18.00	\$30.00	\$60.00

(B) Allocation of expenses

Reimbursement for meal expenses requires an allocation for breakfast, lunch, and/or dinner. However, if a judge is in travel status during more than one meal period in a day, the judge may combine the maximum limits for those meal periods without allocation.

(C) Meal gratuities

A judge who claims reimbursement on an actual cost basis shall be reimbursed for meal gratuities, not to exceed fifteen percent of the total reimbursable meal expense. The amount of the gratuity shall not count against the applicable maximum amount for reimbursements on an actual cost basis. There shall be no separate reimbursement for meal gratuities where meal reimbursement is made on a per-diem basis.

5.3. Reimbursement of Lodging Expenses.

(A) Commercial lodging

(1) A judge shall be reimbursed for lodging expenses incurred in commercial establishments while traveling pursuant to Guideline 2.1.

(2) Reimbursement for lodging expenses shall be at actual cost, provided the cost is reasonable as determined by the Director of Fiscal & Management Resources. Reasonableness in lodging expenses shall be based upon a determination that the cost is similar to rates by other commercial establishments at the time the travel arrangements are made.

(3) A judge shall be reimbursed for lodging expenses only when the judge incurs the expense more than forty-five miles from the judge's residence or is attending a meeting of the Court of Appeals Judges Association pursuant to division (D) of Guideline 2.1 or the annual meeting of the Ohio Judicial Conference pursuant to division (E) of Guideline 2.1.

(4) A judge shall attempt to secure the lowest rate at a convenient commercial establishment and shall specifically request the government rate, if available, and exemption from applicable taxes.

(B) Noncommercial, private lodging

A judge shall be reimbursed for lodging in a noncommercial, private dwelling when traveling pursuant to Guideline 2.1 at fifteen dollars per judge, per calendar day, except when lodging with the judge's parents or children, including step-parents and step-children.

5.4. Reimbursement of Miscellaneous Travel Expenses.

(A) Non-meal gratuities

A judge shall be reimbursed for non-meal gratuities incurred while traveling overnight pursuant to Guideline 2.1, including tips for porter, housekeeping, and taxi services. Reimbursement shall be at actual cost, at a total cost not to exceed five dollars for all non-meal gratuities per day.

(B) Miscellaneous living expenses

A judge shall be reimbursed for miscellaneous living expenses incurred while traveling pursuant to Guideline 2.1 for more than five consecutive calendar days, including laundry and dry cleaning services. Reimbursement shall be at actual cost, provided the cost is reasonable as determined by the Director of Fiscal & Management Resources.

(C) Registration fees and tuition

A judge shall not be reimbursed for registration fees or tuition to attend educational programs, except as provided in divisions (D) through (F) of Guideline 2.1.

(D) Alcohol and entertainment

A judge shall not be reimbursed for the cost of alcohol or entertainment expenses incurred when traveling pursuant to Guideline 2.1.

SECTION 6.0. CLAIMING EXPENSES.

6.1. Appellate Judges Expense Report.

(A) Reporting requirement

A judge shall be reimbursed for travel and education expenses incurred pursuant to Guideline 2.1, including annual dues and registration fees, upon submission of a completed “Appellate Judges Expense Report” (copy provided at Attachment B) to the Director of Fiscal & Management Resources.

(B) Reporting deadline

A judge shall submit an “Appellate Judges Expense Report” no later than sixty days after the travel expense was incurred, except when the judge has received an advance payment for travel pursuant to Guideline 7.1, in which case the report shall be submitted within thirty days after the expense is incurred.

(C) Receipts

(1) A judge shall attach to an “Appellate Judges Expense Report” original itemized receipts for all transportation, meal, lodging, and miscellaneous expenses and conference and program registration fees for which reimbursement is sought, except for meal expenses when a per-diem reimbursement is claimed. Receipts are not required for non-meal gratuities of five dollars or less per day.

(2) The Director of Fiscal & Management Resources may require any reasonable form of verification of an expense, in addition to or in lieu of the required receipts, if additional verification is necessary to ascertain the propriety of the reimbursement or if the required receipts are not available. The Court reserves the right to contact the provider of any service claimed as an expense for such verification, including requesting duplicate itemized receipts. Failure to provide receipts or additional forms of requested verification shall be cause to disallow a request for reimbursement, except when a per-diem reimbursement is claimed.

SECTION 7.0. ADVANCE PAYMENT FOR TRAVEL.

7.1. Procedure.

(A) Requesting an advance

A judge may apply for and receive advance payment of a portion of the estimated reimbursable travel expenses the judge will incur for in-state or out-of-state travel pursuant to Guideline 2.1 involving an overnight stay of at least two consecutive nights. To obtain a travel advance, the judge shall complete and submit to the Director of Fiscal & Management Resources a “Travel and Conference Approval Form.” The travel request shall include a reasonable estimate of the reimbursable travel expenses the judge will incur as a result of the travel.

(B) Payment of the advance

Upon receipt of a completed and approved “Travel and Conference Approval Form,” the Director of Fiscal & Management Resources shall arrange for payment of a travel advance to the judge and provide the judge with a copy of the form. The amount of the travel advance payable to the judge shall not exceed eighty percent of the estimated reimbursable travel expenses to be incurred.

(C) Submission of travel expense report

After returning from travel pursuant to Guideline 2.1, a judge shall complete and submit to the Director of Fiscal & Management Resources an “Appellate Judges Expense Report” as required by Guideline 6.1. Upon receipt of the report, the Director of Fiscal & Management Resources shall reconcile the report with the “Travel and Conference Approval Form.” If the sum of the reimbursable travel

expenses exceeds the amount of the travel advance, the Director of Fiscal & Management Resources shall arrange for payment of the balance to the judge. If the amount of the travel advance exceeds the sum of the reimbursable travel expenses, the Director of Fiscal & Management Resources shall notify the judge of the amount due.

(D) Repayment of excess advance

A judge who is notified that the judge must repay a portion of the travel advance shall pay the balance within fifteen days of the date of receiving notice. If the balance is not paid by the judge within fifteen days of receiving notice, the Director of Fiscal & Management Resources, upon advance notice to the judge, may deduct the balance due from the judge's compensation or other reimbursement earned by or payable to the judge.

(E) Denial of travel advances

The Director of Fiscal & Management Resources shall deny a request for travel advance to a judge who has a balance due pursuant to division (D) of this guideline. With the approval of the Administrative Director, the Director of Fiscal & Management Resources may deny a travel advance to a judge who previously has failed to submit timely travel expense reports as required by division (C) of this guideline or make timely repayments of excess travel advances as required by division (D) of this guideline.

SECTION 8.0. MISCELLANEOUS GUIDELINES.

8.1. Motor Vehicle Liability.

A judge is advised to check with the judge's motor vehicle insurer regarding the scope of any coverage afforded by the judge's policy of insurance for use of a personal or rented motor vehicle while traveling pursuant to Guideline 2.1.

8.2. Taxation of Reimbursement.

If a sitting appellate judge travels by privately-owned motor vehicle to hold court outside the judge's county of residence pursuant to division (C) of Guideline 2.1 and the destination of the travel is to the same location that serves as the judge's principal office, the travel is considered a commute pursuant to United States Department of Treasury regulations. The reimbursement for mileage and other expenses incurred in the travel, including meals, is considered a taxable benefit and shall be shown as income on the judge's Internal Revenue Service Form W-2 (Wage and Tax Statement) as issued by the Supreme Court for the year in which the reimbursement was made.

8.3. Application of Guidelines.

(A) Travel and education expenses of court personnel

These guidelines do not apply to travel and education expenses for court personnel of the courts of appeals, including but not limited to, administrators, staff attorneys, judicial law clerks, secretaries, and bailiffs.

(B) Per diem compensation

These guidelines do not apply to any per diem compensation that may be due to a sitting appellate judge assigned to the Supreme Court or another appellate district, or a retired appellate judge or sitting common pleas judge assigned to active duty by the Chief Justice.

(C) In-state judicial educational programs

These guidelines do not apply to registration fees and travel expenses for attendance at in-state judicial educational programs, other than as noted in divisions (D) and (E) of Guideline 2.1.

(D) Attorney registration fees or bar association dues

These guidelines do not apply to attorney registration fees or bar association dues.

8.4. Waiver of Application of Guidelines.

The Administrative Director may grant an exception to any provision of these guidelines upon written request. Exceptions may be granted if economically advantageous. The waiver shall describe the exception granted, list the judge for whom the exemption has been granted, and note the period covered by the exception. A copy of the waiver shall be attached to the "Appellate Judges Expense Report."

Effective Date: July 1, 2002

Amended Effective: January 1, 2011