

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 R.C. 141.10, 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 R.C. 141.11.

(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 R.C. 2501.14 and 2501.15.

(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 R.C. 141.10.

(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 R.C. 2501.03, 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) 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 Travel Approval.

A sitting appellate judge who desires to travel pursuant to 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.

SECTION 4.0. REIMBURSABLE EXPENSES.

4.1. Reimbursement of Transportation Expenses.

(A) Common carrier

Reimbursement for 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) Reimbursement shall be made pursuant to this division 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

A judge shall not be reimbursed for transportation expenses incurred while traveling pursuant to Guideline 2.1 by taxi; shuttle service, including services such as Uber and Lyft; 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 Resources.

4.2. Reimbursement of Meals and Incidentals.

(A) General

A judge shall be reimbursed for meals and incidental expenses incurred while traveling pursuant to Guideline 2.1.

(B) No overnight stay

When the travel pursuant to Guideline 2.1 does not involve an overnight stay, a judge shall be reimbursed for meals and incidental expenses incurred at actual cost, at a rate not to exceed the maximum per diem rates established by location within the continental United States as set by the Federal General Services Administration. Reimbursement for meals and incidental expenses incurred when the travel does not involve an overnight stay is a taxable benefit pursuant to Internal Revenue Service regulations.

(C) Overnight stay

(1) When travel pursuant to Guideline 2.1 involves an overnight stay, a judge shall be reimbursed for meals and incidental expenses incurred at the per diem rates established by location within the continental United States as set by the Federal General Services Administration. Per diem reimbursement is designed to offset the additional cost of travel, not to entirely pay for the judge's meal and incidental expenses. The amount of the per diem shall be adjusted on departure and return days based upon the time of departure and return. The standard meal and incidental expenses allowance shall be based on a twenty-four hour day of official travel within the continental United States. Where overnight lodging is required and where a judge is on travel status for less than a full day, the meal and incidental expenses rate for the departure and return days shall be pro-rated as follows:

- (a) Twenty-five percent of the standard meal and incidental expenses allowance if the judge is on travel status for less than six hours;
- (b) Fifty percent of the standard meal and incidental expenses allowance if the judge is on travel status for six hours but less than twelve hours;
- (c) Seventy-five percent of the standard meal and incidental expenses allowance if the judge is on travel status for twelve hours but less than eighteen hours;
- (d) One hundred percent of the standard meal and incidental expenses allowance if the judge is on travel status for eighteen hours but less than twenty-four hours.

(2) The following incidental expenses shall be included in the per diem allowance shall not be separately reimbursable:

(a) All gratuities to porters, baggage carriers, bellhops, hotel maids, flight attendants, taxi drivers, wait staff, and all other services related to the hospitality industry;

(b) Any transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary lodging or business site.

(D) Court of Appeals Judges Association meeting

If a sitting appellate judge is attending a Court of Appeals Judges Association meeting 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 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.

4.3. Reimbursement of Lodging Expenses.

A judge shall be reimbursed for lodging expenses incurred in commercial establishments while traveling pursuant to Guideline 2.1. Reimbursement for lodging expenses shall be at actual cost, provided the cost is reasonable as determined by the Director of Fiscal Resources. Reasonableness in lodging expenses shall be based upon a determination the cost is similar to rates by other commercial establishments at the time the travel arrangements are made. 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 more than thirty miles from the judge's residence when the judge 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. 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.

4.4. Reimbursement of Miscellaneous Travel Expenses.

(A) Miscellaneous living expenses

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

(B) 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) and (E) of Guideline 2.1.

(C) 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 5.0. CLAIMING EXPENSES.

5.1. 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 Resources.

(B) Reporting deadline

(1) A judge shall submit an “Appellate Judges Expense Report” no later than sixty days after the travel expense was incurred. This timeframe may be extended by the Administrative Director of the Supreme Court if mitigating circumstances exist, but in no case may this time frame exceed ninety days after the last date of travel. If the judge has received an advance payment for travel pursuant to Guideline 6.1, in which case the report shall be submitted within thirty days after the expense is incurred.

(2) A completed request for travel expense reimbursement may be denied for reasons including, but not limited to, a judge’s failure to submit the request in a timely, accurate, or truthful manner.

(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 meals and incidental expenses when a per-diem reimbursement is claimed. Receipts are not required for all transportation, lodging, and miscellaneous expenses for which reimbursement is sought for \$10 or less per day.

(2) The Director of Fiscal 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 6.0. ADVANCE PAYMENT FOR TRAVEL.

6.1. 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 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 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 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 Resources an “Appellate Judges Expense Report” as required by Guideline 5.1. Upon receipt of the report, the Director of Fiscal 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 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 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 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 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 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 to make timely repayments of excess travel advances as required by division (D) of this guideline.

SECTION 7.0 MISCELLANEOUS GUIDELINES.

7.1. 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 State of Ohio for the year in which the reimbursement was made.

7.2. 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) Judicial educational programs

These guidelines do not apply to registration fees and travel expenses for attendance at 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.

7.3. 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.”

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