



TO: PERSONNEL MANAGEMENT LIAISONS

REFERENCE CODE: MM87-10  
EFFECTIVE DATE: July 8, 1987  
EXPIRATION DATE: Indefinite  
DATE OF ISSUE: July 9, 1987

**THIS MEMORANDUM SHOULD BE DISTRIBUTED TO:**

Accounting Officers  
Employee Relations Officers

SUBJECT: Subsistence and Mileage Allowances for Non-Represented Employees

The Department of Personnel Administration (DPA) has amended DPA Regulations 599.619, 599.628 and 599.631 which govern the reimbursement rates that a nonrepresented employee may claim for subsistence and mileage. Copies of these regulations are attached.

Effective July 8, 1987, a nonrepresented employee may claim the following subsistence rates:

<u>Short-Term</u>	<u>Statewide</u>	<u>High Cost Areas</u>
Lodging	\$53.00	up to \$71.00 receipts required
Breakfast	4.00	5.00
Lunch	7.50	8.50
Dinner	13.50	15.50
Incidentals (For every full 24 hour period)	<u>4.00</u>	<u>4.00</u>
<b>TOTAL</b>	<b>\$82.00</b>	<b>up to \$104.00</b>
Long-Term	\$46.00	
Non-Commercial	\$46.00	

Additional Zip Codes have been added to the existing designated high cost areas as follows:

- Los Angeles 90292
- San Francisco 94106
- San Jose 95110 and 95111

In addition, the following areas and Zip Codes have been designated as high cost areas:

- San Francisco  
International Airport                    ~~94101~~/ 94010, 94030, 94080, 94128
- Newport Beach                            92660, 92663
- Costa Mesa                                92626
- Irvine                                        92714, 92715
- Burbank                                     91601
- Anaheim                                    92802, ~~92803~~ 92805

Effective July 8, 1987, a nonrepresented employee who is authorized to use his/her privately owned aircraft may claim 50 cents per statute mile. When a state automobile is not available or a nonrepresented employee is authorized to use his/her privately owned automobile he/she may claim 21 cents per mile without certification and up to 30 cents per mile with certification. The 16.5 cents per mile rate has been eliminated.

State employees who elect to claim more than 21 cents per mile will be required to complete a certification form (worksheet) showing that the cost of operating the subject vehicle exceeds 21 cents per mile. The DPA has prepared a new certification form (see attachment), which is being submitted to the Department of General Services, Forms Management and Design, for adoption as a state standard form. In the interim departments may reproduce the attached cost worksheet until the standard form is available. A DPA Management Memo explaining the cost worksheet in greater detail will be issued as soon as possible.

If you have any questions please call Jan Sale on (916) 324-0439, ATSS (454-0439).

**original signed by**

George P. Lloyd II, Chief  
Classification and Compensation Division

Attachments

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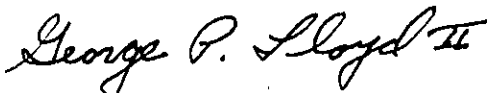
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- Burbank 91601
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**PRIVATELY-OWNED VEHICLE OPERATING COST WORKSHEET**

1. This form must be current and on file in the Accounting Office to entitle you to claim mileage expenses in excess of 21 cents per mile when operating a private vehicle while on State business. Supervisors should retain a copy for their reference.
2. This authorization must be renewed by January 1 of each calendar year or when a change affecting certification occurs.
3. The national average costs which substantiate the reimbursement rate of 21 cents per mile and instructions for calculating private vehicle costs appear on the reverse of this form.
4. Employees must keep adequate records of their costs of operation. Internal Revenue Service Regulation 1.162-17(b)(2) requires substantiation for reimbursement rates in excess of 21 cents per mile.

VEHICLE INFORMATION

VEHICLE 1

VEHICLE 2

Make, Model, Year

License number

Miles per gallon (MPG)

Fuel price per gallon

Purchase date of vehicle

Vehicle cost (exclude warranties and interest charges)

\$

\$

\$

\$

VARIABLE COSTS

Fuel per mile

Oil and Lubrication per mile

Maintenance per mile

Tires per mile

Cents

Cents

Cents

Cents

Cents

Cents

Cents

Cents

FIXED COSTS

Insurance

Sales Tax

Vehicle License and Registration

Depreciation (4 years - 60,000 miles)

Cents

Cents

Cents

Cents

Cents

Cents

Cents

Cents

TOTAL COSTS

Variable costs per mile

Fixed costs per mile

Total costs per mile

Cents

Cents

Cents

Cents

Cents

Cents

For the reimbursement of rates that exceed 21 cents per mile, I certify to the above costs.

\_\_\_\_\_  
PRINT NAME

\_\_\_\_\_  
WORK PHONE

\_\_\_\_\_  
SIGNATURE

## INSTRUCTIONS

### EMPLOYEE'S CALCULATIONS

### NATIONAL AVERAGE

#### VEHICLE INFORMATION

Miles driven per year (15,000)	15,000 miles
Miles per gallon (MPG) = number of miles driven ÷ number of gallons used	25 MPG

#### VARIABLE COSTS

Fuel price per mile = price per gallon ÷ MPG	5¢
Oil & Lubrication per mile = cost ÷ 5,000 miles	1/2¢
Maintenance per mile = normal costs ÷ 15,000 miles	1¢
Tires per mile = cost (4 tires) ÷ 40,000 miles (avg.)	1¢

#### FIXED COSTS

Insurance = cost (employee only) ÷ 15,000 miles	4¢
Comprehensive \$100.00 deductible	
Collision \$250.00 deductible	
BI/PL & PD \$50,000/100,000/300,000	
Sales Tax = tax on purchase price ÷ 4 yrs. ÷ 15,000 miles	1¢
Vehicle License and Registration ÷ 15,000 miles (normal fees excluding specialized plates)	1/2¢
*Depreciation (4 yrs. - 60,000 miles)	8¢

#### TOTAL COSTS

Variable Costs and Fixed Costs	21¢
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#### NOTICE

Employees who drive a privately-owned vehicle should be aware that the insurance maintained by the State is only applicable to that liability of the individual which is over and above the liability insurance maintained by the individual. Rates of reimbursement for mileage include the cost of maintaining liability insurance at the minimum amount prescribed by law and collision insurance sufficient to cover the reasonable value of the vehicle less a standard deductible.

The normal practice of insurance carriers is to allow the occasional use of privately-owned vehicles on business trips without an increase in premium rates. If the privately-owned vehicle is used consistently on State business, the person should contact the insurance carrier who may change the premium class with a corresponding increase in premium rate. If an employee has not notified their insurance carrier of the use of a private vehicle on State business and there is an accident, the employee's insurance company must cover the accident unless deceit can be proven. If deceit can be proven, the employee's insurance coverage may be void.

Pursuant to the Federal Privacy Act (P.L. 93-579) and the information Practices Act of 1977 (Civil Code Sections 1978, et seq.), notice is hereby given to claimants of the request for personal information by this form. The requested personal information is voluntary. The principal purpose of the voluntary information is to facilitate identification. The failure to provide all of any part of requested information may delay processing of this form. No known or foreseeable interagency or intergovernment transfer of information exists. Each individual has the right upon request and proper identification, to inspect all personal information in any record maintained on the individual. Direct any inquires regarding this form to your Accounting Officer.

\*Refer to Kelly Blue Book and IRS Publications 463 and 917

**599.619. Subsistence Allowance—Non-Represented Employees.**

For the purposes of regulations governing claims for reimbursement, a non-represented employee is: an employee excluded from the definition of State employee in Section 3513(c) of the California Government Code (SEERA); an employee designated as supervisory under Section 3522.1 of the California Government Code (SEERA); a non-elected officer or employee of the executive branch of government who is not a member of the civil service.

The employee on travel status shall be reimbursed for lodging, meals and incidental expenses. The circumstances of travel will determine the rate allowed.

(a) Short-term subsistence allowance will be authorized when the traveler incurs expenses comparable to those arising from the use of good, moderately priced establishments, catering to the general public. The short-term allowance is intended for trips of such duration that weekly or monthly rates are not obtainable and will be discontinued after the 30th consecutive day in one location unless a continuation has been previously approved by the appointing power. After 30 consecutive days in one location, an employee may claim the long-term allowance.

In computing allowances for continuous travel of more than 24 hours and less than 31 consecutive days, one full allowance will be paid for each complete 24 hours of travel beginning with the traveler's time of departure, in accordance with the following:

	Statewide	Designated High Cost Area
(1) Lodging .....	<del>\$47.00</del> <u>\$53.00</u> .....	Up to <del>\$62.00</del> <u>\$71.00</u> (with lodging receipt)
Breakfast .....	4.00 .....	5.00
Lunch .....	<del>7.00</del> <u>7.50</u> .....	<del>8.00</del> <u>8.50</u>
Dinner .....	<del>12.00</del> <u>13.50</u> .....	<del>13.00</del> <u>15.50</u>
Supplement .....	4.00 .....	4.00
Total	<del>\$78.00</del> <u>\$82.00</u>	Up to <del>\$93.00</del> <u>\$104.00</u> (with lodging receipt)

(2) Designated High-cost Areas. To be eligible for the higher lodging allowance, the employees must be required to travel to designated high cost areas and must furnish a commercial lodging receipt for the day(s) of travel which bears one of the following ZIP codes:

San Francisco: 94102, 94103, 94104, 94105, 94106, 94107, 94108, 94109, 94110, 94111, 94112, 94114, 94115, 94116, 94117, 94118, 94121, 94122, 94123, 94124, 94127, 94129, 94131, 94132, 94133, 94134

San Francisco

International

Airport: 94010, 94030, 94080, 94128

Los Angeles: 90004, 90005, 90006, 90007, 90010, 90012, 90013, 90014, 90015, 90017, 90019, 90020, 90021, 90024, 90025, 90028, 90035, 90036, 90038, 90041, 90045, 90046, 90048, 90049, 90057, 90064, 90067, 90069, 90071, 90077, 90210, 90212, 90230, 90245, 90292

San Diego: 92101, 92103, 92106, 92108, 92109, 92110

Long Beach: 90801, 90802, 90803, 90804, 90815

Santa Barbara: 93101, 93105, 93108, 93110, 93117

Monterey: 93940

Oakland: 94606, 94607, 94608, 94621

San Jose: 95110, 95111, 95112, 95113, 95121, 95131

Newport Beach: 92660, 92663

Costa Mesa: 92626

Irvine: 92714, 92715

Burbank: 91601

Anaheim: 92802, 92805

Reimbursement for lodging in designated high-cost areas shall be for actual expenses up to the maximum lodging rate but not less than the statewide lodging rate.

Receipts bearing other than the above ZIP codes, or no receipts, will limit reimbursement to the statewide rate.

(3) For travel which is the last fractional part of a period of travel of more than 24 hours, the authorized allowance for meals or lodging will be paid. If the travel extends past 9 a.m., a breakfast may be claimed; if the travel extends past 2:00 p.m., a lunch may be claimed; if the travel extends past 7 p.m., a dinner may be claimed; if the travel extends overnight, lodging may be claimed.

(4) In computing allowances for continuous travel of less than 24 hours, when the travel is not performed wholly between 6 a.m. and 7 p.m., the following allowances will be authorized when appropriate expenses have been incurred:

	Statewide	Designated High Cost Area
Lodging .....	<del>\$47/00</del> <u>\$53.00</u> .....	Up to <del>\$62/00</del> <u>\$71.00</u> (with <u>lodging receipt</u> )
Breakfast .....	4.00 .....	5.00
Dinner .....	<del>\$13/00</del> <u>13.50</u> .....	<del>\$13/00</del> <u>\$15.50</u>

(5) If the cost of a meal or meals is included in a conference fee or is otherwise paid for or provided, the traveler may claim up to the total per diem allowance (~~\$75/00~~ \$82.00 statewide, ~~\$93/00~~ \$104.00 high cost areas), when supported by a receipt, for lodging expenses.

(b) Long-term subsistence allowance of ~~\$41/00~~ \$46.00 per day will be authorized when the traveler incurs expenses in one location comparable to those arising from the use of establishments catering to the long-term visitor. Subsistence shall be paid in accordance with procedures prescribed by the Department of Personnel Administration.

(1) An employee on long-term field assignment who maintains a permanent residence elsewhere while living at the job location may claim the full long-term allowance if one of the following exists:

- (A) Permanent residence is occupied by employee's dependents, or
- (B) Permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

To qualify for this allowance, an employee must submit substantiating evidence of either condition to the appointing power in accordance with its requirements.

(2) An employee on long-term field assignment who does not maintain a permanent residence away from the job site will be authorized a long-term subsistence allowance of ~~\$21/00~~ \$23.00 per day.

(3) An Employee may claim the appropriate allowance for every 24-hour period on travel status. Allowance for partial day travel status will be as follows:

(A) Less than 12 hours ~~\$21/00~~\$23.00

(B) 12 to 24 hours ~~\$41/00~~\$46.00

(c) A non-commercial subsistence allowance of ~~\$41/00~~ \$46.00 per day will be authorized when the traveler incurs expenses comparable to those arising from the use of non-commercial subsistence facilities such as, but not limited to, house trailers or camping equipment.

(1) An Employee will be eligible to claim this allowance for every 24-hour period on travel status. Allowance for partial day travel status will be as follows:

(A) Less than 12 hours ~~\$21/00~~\$23.00

(B) 12 to 24 hours ~~\$41/00~~\$46.00

(d) Out-of-State Subsistence Allowance. For out-of-state travel, state employees will be reimbursed actual lodging expenses, supported by a voucher, and will be reimbursed for meal and supplemental expenses at the designated high cost rate in accordance with Section 599.619(a) (1). Failure to furnish lodging receipts will limit reimbursement to the statewide lodging rate specified in Section 599.619(a) (1).

(e) Out-of-Country Subsistence Allowance. When employees are authorized to travel outside the United States, and maintain a permanent U.S. residence occupied by the employees' dependents or maintained at a net monthly expense exceeding \$200, reimbursement of subsistence expenses may exceed established rates only upon prior approval of the specific rates by the Department of Personnel Administration.

(f) Exceptions to these provisions to provide higher subsistence allowances may be approved in advance by the Director of the Department of Personnel Administration.

NOTE: Authority cited: Sections 3517.8, 19815.4(d), 19816 and 19820, Government Code. Reference: Section 11030, Government Code.

**HISTORY:**

1. New Chapter 3 (Sections 599.619-599.745, not consecutive) filed 10-12-82 as an emergency; effective upon filing (Register 82, No. 42). A Certificate of Compliance must be transmitted to OAL within 180 days or emergency language will be repealed on 4-10-83.

2. Certificate of Compliance including amendments transmitted to OAL 3-15-83 and filed 4-19-83 (Register 83, No. 17).
3. Redesignation of Sections 599.619-599.632, not consecutive, to Article 2 filed 9-6-83; effective thirtieth day thereafter (Register 83, No. 37).
4. Amendment filed by the Department of Personnel Administration with the Secretary of State on 8-20-84; effective upon filing. Submitted to OAL for printing only pursuant to Government Code Section 11343.8 (Register 85, No. 18).
5. Amendment filed by Department of Personnel Administration with the Secretary of State on 5-23-86; effective upon filing. Submitted to OAL for printing only pursuant to Government Code Section 11343.8 (Register 86, No. 26).

person other than the pilot traveling in the aircraft. An employee pilot who carries a passenger but fails to meet the above qualification shall not be reimbursed for transportation expense.

(c) Payment of Fare. Payment for transportation by aircraft may be made by (1) cash, (2) credit card, or (3) ticket order. When payment is made by cash, the travel expense claim must be accompanied by the traveler's flight coupon, in accordance with Section 599.625(a)(1). If no flight coupon was issued, as may be the case with chartered or private aircraft, a formal receipt must be submitted. If payment was made by credit card or by ticket order, this should be noted on the travel expense claim.

(d) Air Travel Insurance. Any state agency may insure its officers and employees against injury or death arising from aircraft accidents incurred while flying on state business in other than regularly scheduled passenger aircraft, subject to the following conditions:

(1) Insurance shall be provided only to those employees who are directed to fly to fulfill their work requirements. Insurance coverage shall not be provided when the use of a privately-owned aircraft is for point-to-point transportation and is a voluntary response from the employee, even though such use may be advantageous to the State.

(2) Application for insurance shall be submitted to, and the insurance procured by, the Department of General Services.

(3) Except as provided in subsection (4) below, the maximum limit of such insurance shall be \$15,000 in the case of death or dismemberment for each officer and employee.

(4) For nonrepresented employees, as defined in Section 599.619, the maximum limit for air travel insurance shall be \$50,000 in the case of death or dismemberment for each officer and employee.

(e) For nonrepresented employees reimbursement for use of the employee's privately-owned aircraft shall be made at the rate of ~~42~~ 50 cents per statute mile.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code.

Reference: Sections 11030 and 11030.5, Government Code.

HISTORY:

1. New section filed 2-9-84 (corrected copy refiled 2-27-84); effective thirtieth day thereafter (Register 84, No. 8).

2. Editorial correction of HISTORY NOTES printed in error in Register 84, Nos. 8 and 12 (Register 84, No. 15).

3. Amendment filed by the Department of Personnel Administration with the Secretary of State on 8-20-84; effective upon filing. Submitted to OAL for printing only pursuant to Government Code Section 11343.8 (Register 85, No. 18).

599.631. Transportation by Automobile—Non-Represented Employees.

A non-represented employee is defined in Section 599.619.

(a) Where the employee is authorized to use a privately owned automobile ~~even though a state automobile is available, a rate of 16/3 cents per mile will be allowed~~

~~(b) Where the employee uses a privately owned automobile because the agency has determined that~~

~~(1) a state automobile is not available or~~

~~(2) it is more advantageous economically to the state for the employee to use his/her own automobile, even though a state automobile is available, a rate of 20/3 21 cents per mile will be allowed without certification and up to 30 cents per mile with certification.~~

The Department of Personnel Administration may establish appropriate controls over payment of this allowance by a state agency where the Department reasonably believes that proper control has not been exercised by the agency.

~~(c)~~ (b) Where the employee's use of a privately owned automobile is authorized for travel to or from a common carrier terminal, and the automobile is not parked at the terminal during the period of absence, a rate of 41 42 cents up to 60 cents per mile may be claimed while the employee occupies the ~~vehicle~~ automobile for the distance between the terminal and his/her residence or headquarters, whichever is less, except that if the employee commences or terminates travel one hour before or after his/her regularly scheduled work day, or on a regularly scheduled day off, mileage may be computed from his/her residence. Claims exceeding 41 42 cents per mile must be certified in accordance with Section 599.631~~(b)~~ (a).

~~(d)~~ (c) All ferry, bridge, or toll road charges will be allowed.

~~(e)~~ (d) All necessary parking charges while on state business will be allowed for:

(1) Day parking on trips away from the headquarters office and employee's primary residence.

(2) Overnight public parking on trips away from the headquarters and employee's primary residence ~~even~~, except that parking should ~~be not~~ not be claimed if expense-free overnight parking is available.

(3) Day parking adjacent to headquarters office, but only if the employee had other reimbursable private ~~car~~ or state automobile expenses for the same day. An Employee's ~~day not private weekly or monthly parking fees~~

~~(f)~~ (e) Gasoline and routine ~~car~~ automobile repair expenses will not be allowed.

~~(g)~~ (f) The mileage reimbursement rates include the cost of maintaining liability insurance at the minimum amount prescribed by a law and collision insurance sufficient

to cover the reasonable value of the ~~VEHICLE~~ automobile, less a standard deductible. When a privately owned ~~VEHICLE~~ automobile operated by state officer, agent or employee is damaged by collision or is otherwise accidentally damaged, reasonable reimbursement for repair will be allowed if:

(1) The damage occurred while the ~~VEHICLE~~ automobile was used on official state business by permission or authorization of the employing agency; and

(2) The ~~VEHICLE~~ automobile was damaged through no fault of the state officer, agent or employee; and

(3) The amount claimed is an actual loss to the state officer, agent or employee, and is not recoverable directly from or through the insurance coverage of any party involved in the accident; and

(4) The loss claimed does not result from a decision of a state officer, agent or employee not to maintain collision coverage; and

(5) The claim is processed in accordance with the procedures prescribed by the Department of Personnel Administration.

*NY (g) Specialized Vehicles.* An Employee with a physical disability who must operate a motor vehicle on official state business and who operate only specially equipped or modified vehicles may claim up to 37 cents per mile with certification in accordance with Section 599.631(b). Supervisors approving these claims must determine the employee's need for the use of such vehicles.

NOTE: Authority cited: Sections 3517.8, 19815.4(d), 19816 and 19820, Government Code. Reference: Section 11030, Government Code.

HISTORY:

1. Amendment of subsections (a)-(c) and (h) filed by the Department of Personnel Administration with the Secretary of State on 8-20-84; effective upon filing. Submitted to OAL for printing only pursuant to Government Code Section 11343.8 (Register 85, No. 18).

**599.628. Transportation by Aircraft.**

(a) **Scheduled Airline.** Claims for transportation by scheduled airline shall be allowed at the lowest fare available in conformity with the regular published tariffs for scheduled airlines in effect on the date the flight originated. Claims for reimbursement of higher fares or extra charges for transportation by scheduled airline may be allowed if accompanied by a full explanation stating the facts constituting the official necessity.

(b) **Privately-Owned Aircraft.** A claim of an employee for transportation by privately-owned aircraft shall be allowed where he/she has obtained prior approval of the use of this form of transportation from his/her department. If an employee is to act as pilot, he/she must satisfy the requirements of the Insurance Officer, Department of General Services, as to liability insurance coverage. The Insurance Officer shall file approved authorizations for such allowance with the State Controller.

(1) Except as provided in subsection (e), reimbursement for use of the employee's privately-owned aircraft shall be made at the rate of 28 cents per statute mile, or in accordance with the applicable provisions of a Memorandum of Understanding.

(A) Distance shall be computed on the basis of shortest air route from origin to destination, using airways whenever possible. Distance shown on claim shall be clearly marked "Air Distance."

(B) When the trip is limited solely to state business and the "Air Distance" cannot accurately be computed from origin to destination, the department director may authorize reimbursement for the actual cost of renting a plane.

(2) Reimbursement for use of a rented aircraft will be for actual and necessary costs of such rental when substantiated by voucher.

(A) Reimbursement will be authorized only for the size and type aircraft necessary to complete the assignment.

(3) When substantiated by a voucher, reimbursement will be made for actual and necessary expenses for landing and parking fees in connection with the use of the aircraft. Reimbursement will not be allowed for storage or parking fees at the location where the privately-owned aircraft is normally stored.

(4) If an employee is to act as pilot and carry passengers he/she must, in addition to Federal Aviation Administration Regulations, have previously logged as a licensed private pilot in command of an aircraft at least 250 hours of actual flight. In addition, the employee pilot must have logged, as a pilot in command of an aircraft, at least 40 hours of actual flight within the preceding 12 months. Any employee pilot who has carried or intends to carry passengers may be required to present his/her log book substantiating that he/she meets the requirements. Passenger shall be defined as any