



TO: PERSONNEL MANAGEMENT LIAISONS

REFERENCE CODE: MM89-09
EFFECTIVE DATE: As Indicated Below
EXPIRATION DATE: June 30, 1991
DATE OF ISSUE: May 25, 1989

THIS MEMORANDUM SHOULD BE DISTRIBUTED TO:

- EMPLOYEE RELATIONS OFFICERS
- ACCOUNTING OFFICERS
- HOLDERS OF THE SUPERVISOR'S TRAVEL GUIDE
- ALL EMPLOYEES

SUBJECT: Allowances and Travel Reimbursement Rates
(Updates Management Memo 89-03)

Effective January 1, 1989, the Internal Revenue Service (IRS) began requiring justification of travel expenses. Please advise your employees that in case of an audit the IRS now requires that taxpayers provide receipts for lodging and meal expenses to substantiate amounts received as reimbursement.

The following are the allowances and travel reimbursement rates approved by the Department of Personnel Administration. This memorandum updates the Department of Personnel Administration Management Memorandum, MM 88-27, dated September 30, 1988. The vertical lines on the right hand margins indicate new or revised information.

MILEAGE AND SUBSISTENCE ALLOWANCES

Effective dates are as follows for all nonrepresented employees and bargaining units with approved Memoranda of Understanding:

- July 1, 1988 for all nonrepresented employees.
- August 31, 1988 for Bargaining Units 3, 4, 5, 7, 11, 15, 19 and 20.
- January 30, 1989 for Bargaining Units 2, 8, 10, 12, 16 and 18.
- March 17, 1989 for Bargaining Unit 14
- May 18, 1989 for Bargaining Units 1, 9 and 17

MILEAGE

Reimbursement rates to operate a privately-owned transportation are as follows:

When authorized by department head/designee	22.5 cents to 30.0 cents per mile
Specialized vehicles with certification	Up to 37.0 cents per mile
Private aircraft	50.0 cents per mile

Note: Rates claimed in excess of 22.5 cents per mile require that the certification statement on the travel expense claim be signed by the employee. The statement says "For mileage reimbursement which exceeds the minimum rate, I certify that the actual cost of operating the vehicle was equal to or greater than the rate claimed". The maximum mileage rate that may be claimed without justification to the Internal Revenue Service is 24 cents per mile.

SUBSISTENCE ALLOWANCES

Short-Term

Meals

Breakfast	\$ 5.00
Lunch	9.00
Dinner	16.00
Incidentals	<u>5.00</u>
TOTAL	\$35.00

Lodging

Statewide, without a lodging receipt	\$47.00	
Statewide, with a lodging receipt	Actual lodging expense up to \$75.00 plus applicable taxes	
Non-State sponsored conferences, conventions or business meetings, statewide with <u>prior</u> written approval of the appointing power, receipt required	Actual lodging up to \$150.00 plus applicable taxes	Eff. 4/1/89
State-sponsored conferences, conventions or business meetings, Statewide with <u>prior</u> written approval of the appointing power, receipt required	Actual lodging up to \$110.00 plus applicable taxes	Eff. 4/1/89

Departments (appointing powers) may approve lodging expenses up to \$150.00, excluding tax, for conferences, conventions or business meetings that are not planned or co-planned by the State.

Departments may approve lodging expenses up to \$110.00, excluding tax, for conferences, conventions or business meetings that are planned or co-planned by the State. When scheduling State-sponsored conferences or conventions when State facilities are not available, every effort should be made to limit expenses to \$110.00, excluding tax.

Reimbursement of lodging expenses in excess of the delegated amounts requires advance written approval from the Department of Personnel Administration.

Apparently there has been some confusion created by DPA MM88-27 which delegated limited approval authority to departments. From the audits we have conducted, it appears that department staff thought that they had the authority to approve all lodging expenses up to \$105.00. This was not the intent; however, because a number of departments made the same assumption no action will be required to correct those approvals made in error.

Effectively immediately, Department of Personnel Administration approval will be required for lodging expenses which exceed \$75.00, excluding tax, for travel which is not for the purpose of attending a conference, convention or business meeting. A business meeting is defined as a meeting with a formal agenda and not just a meeting between two or more persons. Meetings such as the Department of Water Resources sponsored Water Commission Meetings, the State Water Resources Control Board and the Board of Equalization public hearings would be considered State sponsored business meetings. An example of a non-State sponsored business meeting would be one arranged by an outside entity who requests to meet with a State agency, e.g., the Japanese Trade Commission meeting with the Department of Food and Agriculture and the World Trade Commission.

The Department of Personnel Administration will be performing post audits on the departments' delegated authority to approve lodging expenses which appear in MM89-03 and MM89-09 using the following criteria:

1. All requests to exceed the \$75.00 lodging rate whether approved by the department or DPA must be made prior to the date of travel.
2. All requests must be in writing and include the following information:
 - The name and address of the establishment where expenses are to be incurred.
 - The actual amount of the anticipated expenses.
 - The reason(s) why it is necessary to incur expenses in excess of \$75.00, such as, but not limited to:
 - a. Employee is required to stay at the lodging site.
 - b. Employee is handicapped and requires "reasonable accommodations."
 - c. State business will be conducted in late night meetings.
 - d. Cost of transportation to alternative lodging equals the cost of the rate being requested.
 - e. Availability of transportation to alternate lodging.
 - f. Availability of alternative lodging.
3. The name(s) of the employee(s). If more than one employee, a detailed explanation of why one employee could not achieve the objective of the trip.
4. A copy of the approved request to exceed the \$75.00 lodging rate must be attached to the employee's travel expense claim prior to submission to the State Controller's Office.

Long-Term/Non-Commercial

\$47.00

RECEIPTS FOR PARKING FEES

Effective September 1, 1988, for nonrepresented employees and as indicated on page 1 for represented employees, reimbursement of parking fees, without a receipt, is allowed for any amount of \$6.00 or less.

RELOCATION AND MOVING EXPENSES

The State shall reimburse employees in accordance with existing Department of Personnel Administration regulations. Reimbursement rates for Relocation Allowances are effective the same dates as Subsistence Allowances.

Nonrepresented employees who are authorized relocation allowances may receive up to \$110.00 for every full 24 hour period, no receipts are required. Reimbursement for less than 24 hours shall be at the appropriate meal and/or lodging rate.

Represented employees who are in bargaining units with ratified agreements and are authorized relocation allowances may receive the following rates:

NO RECEIPTS

- \$47.00 TOTAL - full 24 hours
- \$23.50 - less than 12 hours
- \$47.00 - 12 hours or more

RECEIPTS REQUIRED

- Actual Lodging up to \$75.00, plus taxes, and \$35.00 meals and incidentals - full 24 hours.
- Appropriate meal allowance and/or actual lodging up to \$75.00, plus taxes, if appropriate - less than 24 hours

MILEAGE AND SUBSISTENCE ALLOWANCES

The following Bargaining Units have not reached new agreements; therefore, the old rates and effective dates still apply.

October 23, 1987 for Bargaining Unit 6

MILEAGE

Reimbursement rates to operate a privately-owned vehicle are as follows:

When authorized by department head/designee	21.0 cents to 30.0 cents per mile
Specialized vehicles with certification	Up to 37.0 cents per mile
Private aircraft	50.0 cents per mile

Note: Rates claimed in excess of 21 cents per mile require that the certification statement on the travel expense claim be signed by the employee. The statement says "For mileage reimbursement which exceeds the minimum rate, I certify that the actual cost of operating the vehicle was equal to or greater than the rate claimed". The maximum mileage rate that may be claimed without justification to the Internal Revenue Service is 24 cents per mile.

SUBSISTENCE ALLOWANCES

Lodging

Departments may approve lodging expenses in excess of the rates shown on page 5 using the criteria shown on pages 2 and 3.

Short-TermStatewideDesignated High Cost Areas*

Lodging	\$53.00	Up to \$ 71.00 with lodging receipt
Breakfast	4.00	5.00
Lunch	7.50	8.50
Dinner	13.50	15.50
Incidentals (for every full 24 hour period)	4.00	4.00
	<u>\$82.00</u>	Up to <u>\$104.00</u> with lodging receipt

***Designated High Cost Areas:**

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/
San Mateo County:

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

Anaheim:

92802, 92805

Long Beach:

90801, 90802, 90803, 90804, 90815

Churbank:

91601

Monterey:

93940

Newport Beach:

92660, 92663

Oakland:

94606, 94607, 94608, 94621

Costa Mesa:

92626

San Diego:

92101, 92103, 92106, 92108, 92109, 92110

San Jose:

95110, 95111, 95112, 95113, 95121, 95131

Santa Barbara:

93101, 93105, 93108, 93110, 93117

Irvine:

92714, 92715

Long-Term/Non-Commercial

\$46.00

RELOCATION AND MOVING EXPENSES

The State shall reimburse employees in accordance with existing Department of Personnel Administration regulations. Reimbursement rates for Relocation Allowances are effective the same dates as Subsistence Allowances.

For employees in bargaining units without ratified agreements the following relocation rates are appropriate:

NO RECEIPTS

- \$46.00 TOTAL - full 24 hours
- \$23.00 - less than 12 hours
- \$46.00 - 12 hours or more

RECEIPTS REQUIRED

STATEWIDE:

- Actual lodging up to \$53.00 and \$29.00 for meals and incidentals - full 24 hours
- Appropriate meal allowance and/or actual lodging up to \$53.00, if appropriate - less than 24 hours

DESIGNATED HIGH COST AREA:

- Actual lodging up to \$71.00 and \$33.00 for meals and incidentals - full 24 hours
- Appropriate meal allowance and/or actual lodging up to \$71.00, if appropriate - less than 24 hours

TRAINING EXPENSES

Recently, questions have been raised regarding the reimbursement of mileage, parking, lodging and meal expenses while at training classes.

The following issues relate to In-Service Job-Required and Job-Related training given during normal work hours:

Question: Is mileage reimbursement allowed between home and the training site?

Answer: Mileage reimbursement is allowed between home and the training site, or headquarters and the training site, whichever results in the lesser distance, in accordance with DPA Rule 599.626(d).

Question: Can parking expenses be claimed at the training site?

Answer: If the employee's supervisor has determined that the use of a private vehicle was the best method of transportation to the training site, under DPA Rule 599.626(d), parking may be claimed if mileage expenses for the day were incurred or the employee had the use of a State car [DPA Rules 599.630(e) or 599.631(d)].

Question: Can lodging and meal expenses be paid while an employee is attending training?

Answer: If an employee is on approved travel status at least 25 miles from his/her headquarters, lodging and meals may be reimbursed in accordance with DPA Rule 599.619, 599.621 or the Memorandum of Understanding (MOU) provisions for travel reimbursement.

For reimbursement of expenses for Upward Mobility and Career-Related Training and for Out-of-Service Training, for represented employees, please consult the MOU provisions. Nonrepresented employees shall be reimbursed for these training expenses in accordance with the DPA rules for travel.

OVERTIME MEAL ALLOWANCES

See Attachment

UNIFORM REPLACEMENT ALLOWANCES

	<u>Up To</u>	<u>Up To</u>	<u>Up To</u>	<u>Up To</u>
Bargaining Unit 1	\$345 (8/16/87)			
Bargaining Unit 3	\$400 (7/1/85)			
Bargaining Unit 4	\$375 (8/30/88)	\$395 (1/1/90)	\$405 (1/1/91)	
Bargaining Unit 5	\$425 (7/1/87)	\$516 (7/1/89)	\$520 (7/1/90)	
Nonrepresented Employees Aligned with BU 5		\$435 (7/1/89)	\$440 (7/1/90)	
Bargaining Unit 6				
Employees required to wear uniforms on a full-time basis;	\$475 (7/1/88)	\$520 (7/1/89)		
On a part-time basis;	\$300			
Medical Technical Assistant Smocks	Refer to 87/88 Agreement Section 15.08			
Bargaining Unit 7	\$425 (8/16/87)*	\$435 (1/1/89)	\$445 (1/1/90)	\$455 (1/1/91)
Bargaining Unit 8	\$455 (7/1/87)	\$475 (7/1/89)	\$520 (6/1/91)	
Bargaining Unit 10	\$385 (7/1/89)*			
Bargaining Unit 11	\$375 (8/31/88)			
Employees of the Department of Fish and Game required to wear uniforms on a full-time basis;	\$325			
On a part-time basis;	\$150			
On a seasonal basis.	\$ 75			
Bargaining Unit 12	\$385 (1/30/89)*			
Employees of the Departments of Parks and Recreation and Forestry		\$315 (2/1/89)	\$325 (1/2/90)	\$350 (2/1/91)
California Conservation Corps	\$385 (2/1/89)			
Bargaining Unit 13	\$385 (7/1/89)			
Employees of the Department of Corrections (work clothing)	\$200 (4/1/89)	\$275 (9/1/89)	\$300 (9/1/90)	\$325 (9/1/91)

*See 88/91 Agreement

Bargaining Unit 15	\$325 (8/16/87)	\$350 (6/1/90)
Bargaining Unit 17	\$300 (8/16/87)	
Bargaining Unit 20	\$285 (8/16/87)	

Nonrepresented Employees

The uniform replacement allowances for nonrepresented employees parallels those provided for corresponding represented employees.

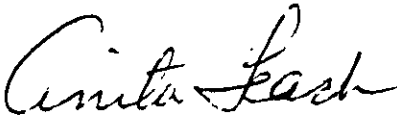
SUMMARY

This memorandum will be updated as information becomes available for Bargaining Units 1, 6, 9, and 17. Information concerning License Renewal, Certification or Registration Fees will be provided when all bargaining units have come to agreements.

Additional information regarding allowances and travel reimbursement rates for represented employees may be found in the current agreements and Sections 599.615 to 599.638, 599.714 to 599.734 of the Department of Personnel Administration regulations.

Information for nonrepresented employees may be found in Sections 599.615 to 599.638, 599.714 to 599.734 and 599.921 to 599.922.2 of the Department of Personnel Administration regulations.

Accounting Officers, Employee Relations Officers or Personnel Officers who have any questions should call Diane Hachey at 324-9377, ATSS 454-9377. If employees have any questions, they should contact their department's Accounting Office.



Anita Leach, Chief
Benefits Division

Attachment

OVERTIME MEALS

<u>Bargaining Unit</u>	<u>Amount</u>	<u>Receipts Required</u>	<u>2 Hrs Before or 2 Hrs. After</u>	<u>*Total of 10 Consecutive Hours</u>	<u>Total of 2 Hrs More Than Regular Shift</u>	<u>Other</u>	<u>Amount</u>	<u>2 Hrs. Before or 2 Hrs. After</u>	<u>*Total of 10 Consecutive Hours</u>
1.	Up to \$7.50	Maybe	X			CDC & CYA	\$6.00		X
2.	Up to \$7.50	Maybe	X						
3.	Up to \$7.50	Maybe	X			CDC & CYA	\$6.00		X
4.	Up to \$7.50	Maybe	X			CDC & CYA	\$6.00	X	
5.	Up to \$7.50	Maybe	X						
6.	\$6.00	No		X					
7.	Up to \$7.50	Maybe	X						
8.	Up to \$7.50	Maybe		X					
9.	Up to \$7.50	Maybe	X						
10.	Up to \$7.50	Maybe	X						
11.	Up to \$7.50	Maybe	X			CDC & CYA	\$6.00	X	
12.	Up to \$7.50	Maybe	X			CDC & CYA	\$6.00	X	
12.	No	No				Caltrans	\$6.00		X
13.	Up to \$7.50	Maybe		X		CDC & CYA	\$6.00	X	
13.		No				Caltrans	\$5.00		X
14.	Up to \$6.00	No			X				
15.	Up to \$7.50	Maybe	X			CDC & CYA	\$6.00	X	
16.	Up to \$7.50	Maybe	X						
17.	Up to \$7.50	Maybe	X			CDC & CYA	\$6.00	X	
18.	Up to \$7.50	Maybe	X						
19.	Up to \$7.50	Maybe	X			CDC & CYA	\$6.00	X	
20.	Up to \$7.50	Maybe	X						
NonRep	Up to \$8.00	No	X						

*Excluding Meal Break

