

MEMORANDUM

Date: December 17, 1991

To: All DPA Employees

From: Department of Personnel Administration

Subject: Business and Travel - Excluded Employees Reimbursement

Attached for your information is PML Memorandum 91-53 which describes changes in nonrepresented/excluded employees travel reimbursement rates effective January 1, 1992.

Travel related questions, including further information on the contents of the attached PML, should be directed to Belinda Collins, Accounting Officer, at 4 0468.



Barbara Sisneros
Personnel Officer

Attachment

TO: PERSONNEL MANAGEMENT LIAISONS

DATE: December 5, 1991
REFERENCE CODE: 91-53

THIS MEMORANDUM SHOULD BE DISTRIBUTED TO:

DEPARTMENT DIRECTORS AND AGENCY SECRETARIES
EMPLOYEE RELATIONS OFFICERS
ACCOUNTING OFFICERS
HOLDERS OF THE SUPERVISOR'S TRAVEL GUIDE
TRAVEL AND RELOCATION LIAISONS

FROM: Department of Personnel Administration

SUBJECT: Business and Travel - Excluded Employees Reimbursement

The purpose of this memorandum is to inform you of changes in nonrepresented/excluded employees travel reimbursement rates approved by the Department of Personnel Administration (DPA) effective January 1, 1992. Specific changes and/or additional requirements are indicated by a vertical line in the right margin. Changes applicable to rank and file employees will be included in a PML memo to be issued at a later date.

Overview: There are few changes in reimbursement rates; however, some restructuring of reporting and accountability for meals, lodging and mileage is now required in order to bring the State's program in line with Internal Revenue Service (IRS) regulations and establish an accountable plan as defined by IRS.

Accountability/Claim Requirements: Each item of travel expense claimed in the amount of \$25.00 or more must be substantiated by a receipt. Meals, incidentals and lodging are to be listed individually on Travel Expense Claims (TEC's) rather than as a total daily allowance (See Attachment A for TEC completion). In those instances where receipts are not required as substantiation (i.e. expense is less than \$25.00), employees are responsible and should be advised (in the event they are audited by the IRS) to retain sufficient documentation as proof that the amounts claimed do not exceed actual expenses.

Headquarters/Residence: Excluded employees may not claim meals or lodging expenses within 50 miles of their headquarters. Excluded employees may not claim lodging within 50 miles of their primary residence. Meal expenses may be claimed within 50 miles of the primary residence only when 1) expenses are incurred, and 2) the department approves the necessity and reasonableness of such expense, and 3) all other criteria for claiming the meal are met.

IN-STATE REIMBURSEMENT RATES

The employee will be reimbursed for actual costs up to the maximum allowance for each meal, incidental, and lodging expense for each complete 24 hours of travel.

Short-Term Travel

Meals

Breakfast	Up to \$ 5.50
Lunch	Up to 9.50
Dinner	Up to 17.00
Incidentals	Up to 5.00
TOTAL each 24 hr. period	Up to \$37.00

Each item must be listed individually on the TEC form. Each meal is considered an item of expense; therefore, receipts are not required as substantiation for reimbursement of meal expenses.

Lodging

Statewide, without a lodging receipt

Up to \$24.99

Statewide, with a lodging receipt. Lodging rates in excess of \$79.00 require prior approval by DPA except as noted below.

Actual lodging cost up to \$79.00 plus taxes on entire cost of lodging rate.*

State sponsored conferences, conventions, business meetings or training, statewide with prior written approval of the appointing power, receipt required. Lodging in excess of \$110.00 requires prior approval by DPA.

Actual lodging cost up to \$110.00 plus taxes on entire cost of lodging rate.

Non-State sponsored conferences, conventions, business meetings or training, statewide with prior written approval of the appointing power, receipt required. Lodging in excess of \$150.00 requires prior approval by DPA.

Actual lodging cost up to \$150.00 plus taxes on entire cost of lodging rate.

*Example: If the lodging rate is \$100.00 and the tax is \$10.00, the employee is entitled to only \$89.00 (\$79.00 lodging + \$10.00 tax.) The employee is responsible for the \$21.00 excess lodging expense.

Note: Unclaimed meals may no longer be applied toward lodging costs in excess of the above rates.

Delegations to Departments:

Delegated authority to approve up to \$110.00 lodging for State sponsored events and up to \$150.00 for non-state sponsored events remains in force. The descriptions, criteria procedures and documentation required as specified in PML 89-24 have not changed. All other delegations in PML 89-24 also continue until further notice. There is no delegated authority to approve lodging in excess of \$79.00 plus tax for regular travel.

Noncommercial Rates

Each 24 hour period or partial day of 12 to 24 hours

\$24.00 for meals/incidentals and \$23.00 for lodging

Each partial day of less than 12 hours

Either \$23.50 for meals or \$23.50 for lodging

Long Term Travel Rates

Employee maintains separate residence in the headquarters area.

Each 24 hour period or partial day of 12 to 24 hours	\$24.00 for meals/incidentals and \$23.00 for lodging
Each partial day of less than 12 hours	Either \$23.50 for meals or \$23.50 for lodging

Employee does not maintain separate residence in headquarters area.

Each 24 hour period or partial day of 12 to 24 hours	\$12.00 for meals/incidentals and \$11.50 for lodging
Each partial day of less than 12 hours	Either \$12.00 for meals or \$12.00 for lodging

OUT-OF-STATE SUBSISTENCE ALLOWANCES

Short-Term

Meals:	Breakfast	Up to \$ 5.50
	Lunch	Up to \$ 9.50
	Dinner	Up to \$17.00
	Incidentals	Up to \$ 5.00
Lodging:	With substantiating receipt -	Actual expenses
	Without receipt -	Up to \$24.99

Long-Term

Long-term out-of-state travel will be reimbursed in accordance with in-state long-term rates or as outlined in PML 86-24-1 dated September 1, 1986.

OUT-OF-COUNTRY SUBSISTENCE ALLOWANCES

Short-Term

Meals:	Breakfast	Up to \$ 5.50
	Lunch	Up to \$ 9.50
	Dinner	Up to \$17.00
	Incidentals	Up to \$ 5.00
Lodging:	With substantiating receipt -	Actual expenses
	Without receipt -	Up to \$24.99

Long-Term

Reimbursement for long term out-of-country travel will be determined by applying the travel conditions to the appropriate criteria for in state travel.

MILEAGE REIMBURSEMENT RATES

The reimbursement rates listed below became effective July 1, 1989. Effective January 1, 1991, amounts claimed in excess of 24 cents became taxable income.

When authorized by department head/designee	24 cents per mile
When authorized by department head/designee and with certification	Up to 30 cents per mile
Specialized vehicles with certification	Up to 37 cents per mile
Private aircraft (at this time, there is no tax liability for private aircraft)	50 cents per mile
Bicycle	4 cents per mile

Common Carrier: When the employee's use of a privately owned automobile is authorized for travel to and from a common carrier and the automobile is not parked at the terminal during the period of travel, the employee may claim double the number of miles (that the employee actually occupies the vehicle) between the terminal and home or headquarters, whichever is less. Trips to and from a common carrier shall be calculated in accordance with DPA Rule 599.626(3) at the rates noted above.

Note: Rates claimed in excess of 24 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 employee is responsible for retaining sufficient documentation of expenses to support the rate claimed.

All excluded employees are subject to the rates and conditions stated above effective at 12:01 a.m. on Wednesday, January 1, 1992. Departments are responsible for assuring that excluded employees are made aware of these conditions of travel reimbursement by the effective date.

Items of reimbursement that are tied to collective bargaining agreements will be addressed as the agreements are ratified. Items not addressed in this memo continue as before until further notice.

Accounting Officers, Employee Relation Officers, Personnel Officers and Department Travel/Relocation Liaisons who have questions should contact Terrie Jordan at 324-9377 or ATSS 454-9377. Employee questions are to be addressed to their department's Accounting Office.



Patricia Pavone, Chief
Benefits Division

Attachment

IMPLEMENTATION PROCEDURES

All claims for reimbursement of expenses incurred at midnight, January 1, 1992 and after must be completed in accordance with the instructions below.

I. TRAVEL EXPENSE CLAIM FORMS (STD. 262, 262A, 262 Cont., 262 CALTREC I & II) ARE BEING REVISED TO ACCOMMODATE THE NEW REPORTING REQUIREMENTS. IN THE INTERIM, ITEMS OF EXPENSE ARE TO BE ENTERED INDIVIDUALLY ON THE CLAIM FORM IN ACCORDANCE WITH THE INSTRUCTIONS BELOW AND AS SHOWN ON ATTACHMENT A, PAGE 2.

A. Claims for Short Term Travel - In State/Out of State/Out of Country

1. Use B, L, D and I, to designate breakfast, lunch, dinner and incidental expenses along with the amount claimed for each item.
2. Designate lodging separately as lodging, hotel, motel, etc., the actual expense, and attach the receipt for any lodging expense claimed over \$24.99.
3. Use up to 3 lines per date for entries, clearly reflecting when a new date begins.
4. Any claims for rates exceeding the State's allowable maximums must have the appropriate agency or DPA written authorization attached.

B. Claims for Long Term/Noncommercial/Relocation

1. Actual expenses for meals and lodging may be claimed up to the daily maximum established for the particular condition and period of travel.
2. Individual meal entries are not required. Meals should be claimed as "L/T meals," "N/C meals" or "RELO Meals" and the total amount for the date shown. Lodging should be entered as L/T lodging, "N/C lodging" or "RELO lodging" and the amount claimed entered separately on the date line. (See example on Attachment A, Page 2.)

C. Refer to Management Memo #91-14 issued by Department of Finance on May 28, 1991, regarding time requirements for submission of TEC's.



