

State of California

MEMORANDUM

To: PERSONNEL MANAGEMENT LIAISONS Date: March 25, 1992  
REFERENCE CODE: 92-42

THIS MEMORANDUM SHOULD BE DISTRIBUTED TO:  
ACCOUNTING OFFICERS, ACCOUNTING STAFF  
AND TRAVEL/RELOCATION LIAISONS

From: Department of Personnel Administration

Subject: Allowances and Travel Reimbursements for Employees With  
CBID R08 and R18

Effective March 1, 1992, the following reimbursement rates and implementation procedures will apply to represented employees in Bargaining Units 08 and 18. All represented employees in the above units are to be notified of these changes immediately in order that claims for reimbursement for any expenses incurred after midnight, February 29, 1992 are completed at the appropriate rates.

Overview: Reimbursement for travel and relocation will be allowed according to Department of Personnel Administration (DPA) Rules whenever a rate or computation description is stated. All other reimbursement will be in accordance with the Status Quo rates applied in the latest MOUs and policy memos issued by DPA.

Nonaccountable Plan/Taxability: Because we are unable to implement an Accountable Plan for reimbursement of Business and Travel expenses as deemed acceptable by the Internal Revenue Service, the employees covered by this memo will be considered to be in a NONACCOUNTABLE plan. The State Controller's Office has advised department accounting offices of the effective date and procedures for reporting taxable income for employees in a nonaccountable plan in Memo 92-02.

Claim Forms: In order to accommodate the ACCOUNTABLE PLAN that became effective for Excluded employees on January 1, 1992, and to compute taxability in the NONACCOUNTABLE PLAN, revisions proposed for the Standard Form 262, Travel Expense Claim (TEC) will require separate entries for meal/incidental expenses and lodging expense. Entries for Represented Employees are to be made as shown in the Implementation Section of this memo.

**REIMBURSEMENT RATES**

Employees will be reimbursed for each meal, incidental, lodging and other approved items of expense at the rates shown below.

I. TRAVEL REIMBURSEMENT - For each 24 hour period (or as otherwise noted).

A. Short Term

1. Meals and Incidentals

(a) Breakfast	Up to \$ 5.50
(b) Lunch	Up to \$ 9.50
(c) Dinner	Up to <u>\$17.00</u>
Subtotal	<u>\$32.00</u>
(d) Incidentals	Up to <u>\$ 5.00</u>
Total	<u>\$37.00</u>

2. Lodging

(a) Without a receipt	Up to \$47.00
(b) With a receipt	Up to \$79.00 plus tax

3. State Sponsored Conferences/Conventions: DPA 599.635

(a) Actual lodging expenses supported by a receipt:	Up to \$79.00 plus tax
(b) Without a receipt:	Up to \$47.00

All attendance at these functions requires advance approval of the appointing power. DPA had delegated to appointing powers the authority to approve lodging rates of up to \$110 for State sponsored conferences and conventions. This delegation will remain in force until further notice. Exceptions that do not fall within the delegated authority must be approved in advance by DPA.

4. Non-State Sponsored Conferences/Conventions:  
DPA 599.635

(a) Actual lodging expenses supported by a receipt, if expenses are beyond the control of the employee.	
(b) Without a receipt:	Up to \$47.00

All attendance at these functions requires advance approval of the appointing power. DPA had delegated to appointing powers the authority to approve lodging rates of up to \$150 for non-State sponsored conferences and conventions. This delegation will remain in force until further notice. Exceptions that do not fall within the delegated authority must be approved in advance by DPA.

NOTE: A PORTION OF THE REIMBURSEMENT FOR MEALS AND/OR LODGING MAY BE CONSIDERED TAXABLE INCOME UNDER SOME CIRCUMSTANCES. SEE STATE CONTROLLER MEMO 92-02 FOR THE EFFECTIVE DATE AND REPORTING REQUIREMENTS.

- B. Long Term - Employee maintains a permanent residence.  
599.621(b)(3)
1. Each 24 hours or partial days of 12 to 24 hours:  
\$26.40 for lodging and \$26.00 for meals/incidentals
  2. Partial days of less than 12 hours:  
\$13.00 for lodging and \$13.00 for meals/incidentals
- C. Long Term - Employee maintains no permanent residence.  
599.621(b)(2)
1. Each 24 hours or partial days of 12 to 24 hours:  
\$13.00 for lodging and \$13.00 for meals/incidentals
  2. Partial days of less than 12 hours:  
\$13.00 for lodging OR \$13.00 for meals
- D. Noncommercial 599.621(c)(1)(A)&(B)
1. Each 24 hours or partial days of 12 to 24 hours:  
\$26.40 for lodging and \$26.00 for meals/incidentals
  2. Partial days of less than 12 hours:  
\$13.00 for lodging and \$13.00 for meals/incidentals
- E. Out of State 599.621(d)
1. (a) Lodging - With receipt                      Actual  
       (b) Lodging - Without Receipt              Up to \$47.00  
       (c) Meals and Incidentals -  
           As noted in I.A. 1 and 2  
           above
- F. Out of Country 599.621(e)
1. (a) Lodging - With receipt                      Up to \$79.00  
       (b) Lodging - Without a receipt            Up to \$47.00  
       (c) Meals and Incidentals -  
           As noted in I.A. 1 and 2  
           above.
  2. Exceptions to I.A. 1 and 2 may be approved in  
    advance by D.P.A.

II. MILEAGE - 599.630 Reimbursements are to be made for authorized use of a privately owned vehicle only. Rates claimed in excess of 20.5 cents per mile (except for private aircraft mileage) are taxable income in accordance with State Controller's Memo 92-03.

A. Privately Owned Vehicle

- |                          |                           |
|--------------------------|---------------------------|
| 1. Without certification | Up to 20.5 cents per mile |
| 2. With certification    | Up to 25 cents per mile   |

B. Specialized Vehicle

- |                          |                           |
|--------------------------|---------------------------|
| 1. Without certification | Up to 20.5 cents per mile |
| 2. With certification    | Up to 31 cents per mile   |

C. Private Aircraft Mileage 28 cents per statute mile

D. Mileage to and from a common carrier: When the vehicle is not parked at the terminal during period of travel the employee may claim from 37 to 50 cents per mile between the terminal and the employee's home or headquarters, whichever is less. If travel begins and/or ends one hour prior to or after their normal work schedule, the employee may claim mileage between home and terminal as appropriate.

Without certification Up to 37 cents per mile

With certification Up to 50 cents per mile

III. OVERTIME MEALS 599.622 Previous effective MOU language specific to employees working in certain departments and various maximum overtime meal allowances based on bargaining unit no longer apply.

A. Requirements

An overtime meal allowance will only be provided when an employee is required to work either two consecutive hours prior to or two consecutive hours after the regular work shift. Overtime meals are taxable. Refer to State Controller's Office payroll letter #91-08.

B. Reimbursement Up to \$9.50 (Receipts are required)

IV. PARKING 599.625(a)(7)

Receipts must be submitted for reimbursement of parking fees in excess of \$3.50 for any continuous period of parking.

V. RELOCATION ALLOWANCE

A. Requirements

When an employee is eligible to be reimbursed for relocation expenses as in DPA Rule 599.714, the employee may claim the rates shown below for each 24 hour period. Relocation expenses may be paid for up to a maximum of 60 days and shall be terminated when the employee establishes a permanent residence.

B. Reimbursement

1. Actual lodging up to \$79.00 plus tax, supported by a receipt, and meals and incidentals up to the maximums as noted above in I.A., 1 and 2; or,
2. Without a receipt, the noncommercial rate of \$26.40 for lodging and \$26.00 for meals/incidentals.

VI. ANNUAL UNIFORM ALLOWANCE 599.731 and 599.732

Uniform replacement allowance will be paid to employees whose positions are listed in DPA Rule 599.731 at the rate reflected in 599.731. Those not listed in the rule will continue to receive whatever amount they are currently receiving.

DPA rule 599.732 will apply to employees who are required to wear their uniform less than full time. Taxability of this allowance will be determined by the State Controller.

VII. STATE OWNED HOUSING 599.642, 599.643, 599.645

State owned housing rental and utility rates are now governed by the above DPA rules.

IMPLEMENTATION PROCEDURES

All claims for reimbursement of expenses incurred after midnight, February 29, 1992 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. (SEE SAMPLE)

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

1. Use meals/incidentals to claim the total expense for breakfast, lunch, dinner and incidental expenses for each date.

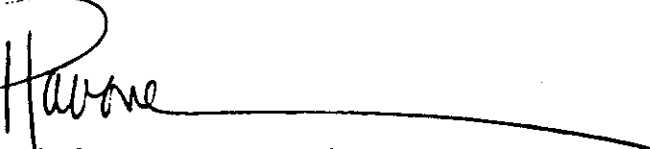
2. Designate lodging separately as lodging, hotel, motel, etc., the actual expense, and attach the receipt for any lodging expense claimed over \$47.00.
3. Use a sufficient number of lines per date to clearly make your entries, distinctly noting when a new date begins.
4. Any claims for rates exceeding the State's allowable maximums must have the appropriate agency or DPA written authorization attached.

**B. Claims for Long Term/Noncommercial/Relocation**

1. 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)

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

Departments are instructed to notify represented employees of these changes immediately, and to provide a department contact to handle employee questions. Accounting Office Liaisons should direct their questions to Terrie Jordan at (916) 324-9377, ATSS 454-9377. Calls to DPA from employees will be referred back to their department accounting office.

  
Patricia Pavone, Chief  
Benefits and Training Division

Attachment



Clarification/Correction of PML 92-18

**CLAIM FORMS/IMPLEMENTATION:** Lodging must be claimed separately from meals/incidentals. However, individual meal entries are not required, but may be done as a matter of choice. In addition, Represented employees may lower the amount they claim for meals and incidentals to either \$34 or \$26 in order to avoid having taxable income on the claim.

**ITEM I.A.3., STATE SPONSORED CONFERENCES AND CONVENTIONS**

DPA has delegated to Appointing Powers the authority to approve lodging rates of up to \$110 for State Sponsored Conferences and Conventions. This delegation will remain in force until further notice. Exceptions that do not fall within the delegated authority must be approved in advance by DPA.

**ITEM I.A.4., NON-STATE SPONSORED CONFERENCES AND CONVENTIONS**

DPA has delegated to Appointing Powers the authority to approve lodging rates of up to \$150 for non-state sponsored conferences and conventions. This delegation remains in force until further notice. Exceptions that do not fall within the delegated authority must be approved in advance by DPA.

**Item I.B.2. LONG TERM - EMPLOYEE MAINTAINS A PERMANENT RESIDENCE** should read:

"\$13.00 for lodging and \$13.00 for meals/incidentals"

**Item III, OVERTIME MEALS 599.622** should read:

Previously effective MOU language specific to employees working in certain departments and various maximum overtime meal allowances based on bargaining unit no longer apply.

Reimbursement for an overtime meal will be up to \$9.50; receipts are required.

**Item VI, UNIFORM ALLOWANCE,** should read:

"Uniform replacement allowance will be paid to employees whose positions are listed in DPA rule 599.731 at the rate reflected in 599.731. Those not listed in the rule will continue to receive whatever amount they are currently receiving. DPA rule 599.732 will apply to employees who..."

Each of the above items has been clearly stated within the appropriate area of the attached PML memo.