



Chapter 10 - Travel

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10.10 Travel Management Requirements and Restrictions

10.10.05

June 7, 2012

Who must comply with these policies?

The following persons in the executive, legislative, or judicial branches of government must comply with the policies in this chapter:

1. All state officers, employees, and volunteers that agencies have legal authority to utilize, unless otherwise provided by law.

As provided in RCW 28B.10.029, institutions of higher education may use all appropriate means for making and paying for travel arrangements to support student, faculty, staff and other participants travel in the most cost effective and efficient manner possible. Methods used must be based on standard industry practices and be compliant with federal accountable plan requirements. Accordingly, they are exempt from Subsections 10.10.45, 10.30.60, 10.50.35, 10.50.40, 10.50.45, 10.50.50, 10.50.75, and 10.80.55.

2. Persons other than state officers and employees, where travel expenses are authorized by statute but the statute is silent as to amount.
3. Members of the Senate or House of Representatives. When on official legislative business, these members are entitled to receive allowances as provided in RCW 44.04.120 in lieu of per diem or travel expenses as stipulated in this chapter.
4. Contractors, unless there are specific contractual arrangements modifying travel reimbursement.

These rules may be used as a guideline for the payment of legally authorized travel expenses for students and other clients of the agency.

10.10.10

January 1, 2004

Agency responsibilities

10.10.10.a

Agency heads, and their designees for directing travel and approving reimbursement, are to:

1. Ensure that any travel costs incurred are:
 - Directly work related,
 - Obtained at the most economical price, and
 - Both critical and necessary for state business.
2. Exercise prudent judgment in approving travel-related costs.
3. Establish an effective system for management and control over travel-related costs. This system should include:
 - Written internal policies and procedures which cover the items required in this chapter.
 - Authorization or approval of travel costs by the agency head or authorized designees.
 - Clearly defined roles and responsibilities to include the level(s) to which agency head responsibility has been delegated.
 - Periodic review of airline ticket purchases to ensure compliance with Subsections 10.50.40 and 10.50.45.
 - The amount of time the agency requires for advance approval of meal costs at meetings, conferences, conventions, and training sessions.
4. Ensure travelers are not treated differently under like travel circumstances.
5. Ensure the agency uses the procurement methods required in this chapter and maintain an accountability record for all state travel charge card systems it or its travelers are issued.

10.10.10.b

Agencies may adopt internal travel policies and reimbursement allowances that are more restrictive than those contained in this chapter.

10.10.15
July 1, 2000

Responsibilities of travelers

A traveler on official state business is responsible for:

1. Being familiar with state and agency travel and transportation regulations before embarking on travel.
2. Exercising the same care in incurring expenses and accomplishing the purposes of the travel that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, delays, or luxury accommodations unnecessary or unjustified in the performance of official state business travel are not acceptable.
3. Paying any excess costs and any additional expenses incurred for personal preference or convenience.
4. Returning as promptly as possible to either the official station or official residence when the state business is completed.
5. Securing prior authorization for travel when required. (Subsection 10.10.50)
6. Preparing the Travel Expense Voucher and providing appropriate receipts and documentation as required in Section 10.80 and other sections of this chapter.

10.10.20
October 1, 2005

These criteria must be used for selecting and approving travel

In addition to complying with state travel policies and procedures, an agency head or authorized designee must use the following criteria to determine whether to authorize a person to travel on official state business, and to determine what travel alternatives to authorize.

1. **Select the travel alternative that is most economical to the state.**

Agencies **must use this criteria** except in the situations noted in Subsection 10.10.20, #2.

All costs should be considered--travel, labor, etc.--in making the determination. For example: Is it less expensive to drive than fly out of Sea-Tac Airport? Is it cheaper to fly out of Sea-Tac than out of Port Angeles?

2. Select the travel alternative that is most advantageous to the state.

An agency may use this advantageous criterion only in the following situations:

- To ensure the health and safety of agency travelers (10.10.35)
- To comply with the Americans with Disabilities Act (10.10.40)
- Process and travel situations for meals with meetings (10.40.60)
- Use of privately owned motor vehicles (12.30.30)

The personal travel plans of the traveler shall not influence this criterion.

10.10.25
January 1, 2004**Implement alternatives to travel**

Agencies are to develop and implement alternatives to travel, as well as less expensive means of travel. These methods should include, but are not limited to:

- Teleconferencing and video conferencing;
- Video recordings and published reports;
- Car-pooling and greater use of public transportation;
- Reduced frequency of regularly scheduled out-of-town meetings;
- Restrictions on the number of staff traveling to the same destination;
and
- Coordinating between agencies for joint travel arrangements when more than one agency is involved.

10.10.30 **Considerations when placing an employee in travel status**
May 1, 1999

- 10.10.30.a Plan the itinerary of the traveler to eliminate unnecessary travel in the performance of work assignments. Whenever it is feasible for two or more persons to travel on official state business in one vehicle, they are to do so.
- 10.10.30.b Before placing a traveler in travel status, the agency is to determine for each occurrence whether it is more economical or advantageous (Subsection 10.10.20) to reimburse the traveler for meals and/or lodging, or to require the traveler to return to the official station or official residence daily or on weekends.
- 10.10.30.c After 90 days, agencies should review assignments placing travelers in travel status at a temporary duty station to determine if the traveler's permanent official duty station should be changed. The agency should inform the traveler of the possible federal tax implications of official station assignments for an indefinite period of time or for longer than one year. Refer to Internal Revenue Service regulations contained in Publication 463 for further information.

10.10.35 **Ensure the health and safety of travelers**
January 1, 2015

10.10.35.a The health and safety of travelers is a top priority in the conduct of travel related activities. It is advantageous to the state for agencies to establish and alter travel plans and itineraries with consideration of hazardous inclement weather and other situations that could threaten the health and safety of state personnel.

When establishing travel plans and itineraries, if additional expense is involved to address hazardous weather or other local conditions that could threaten the health and safety of the traveler, the reason for authorizing the additional expense should be included on or attached to the travel authorization form.

When travel itineraries are altered after travel begins to address health and safety issues, travelers should:

- Promptly notify the traveler's supervisor of the change in travel plans.
- Note the reason for any additional expense on the traveler's travel expense voucher.

- 10.10.35.b Recognizing that the safety of passengers and flight crews is of paramount importance to the state, agencies are authorized to obtain commercial lodging for flight crews during standby periods in locations away from their official duty station. Agencies are to develop internal policies and procedures consistent with this regulation.

10.10.40 Comply with the Americans with Disabilities Act

July 1, 2000

- 10.10.40.a Compliance with the Americans with Disabilities Act (ADA) is considered to be advantageous. All state personnel are to be afforded equal opportunity to perform travel for official state business even if the travel costs for disabled travelers will exceed what would normally be most economical to the state. For example:
- When a traveler uses a wheelchair and it is necessary to pay more for an airline ticket so the traveler can fly on a larger airplane that can accommodate the wheelchair.
 - When a traveler flies out of Sea-Tac because the traveler's disabilities cannot be accommodated at the local airport.
 - When a traveler has hearing or vision impairments and there is a cost of providing auxiliary aids and services to enable the traveler to successfully accomplish the purpose of the travel.
- 10.10.40.b Travel authorizations and travel claims should be annotated that the extra costs were required to comply with the ADA. ADA supporting documentation should remain confidential and a statement added to the travel voucher indicating the agency file location.

10.10.45 Use of the State Charge Card System, when required, to purchase travel

January 1, 2015

- 10.10.45.a The term "State Charge Card System" comprises the authorized state consolidated charge card program or other agency charge card program authorized by statute, which includes purchasing cards for non-travel expenses plus the following three components that can be used for travel purchases:
- **Corporate Travel Card.** Each agency head or authorized designee may authorize the use of or approve the issuance of the corporate travel card to those travelers whose work requires them to travel on official state business. When a state employee uses the corporate travel card they are billed directly, are responsible to pay all charges, and must apply for travel reimbursement through their agency.

- **Central Travel Account (CTA).** The CTA is a ghost account. No actual card is issued. The agency is responsible for charges against the CTA.
- **One Card (Combination Purchase & Travel).** The one card can be used for travel related expenses. Because the one card is not assigned to a particular individual, it is generally not used by travelers. The agency is responsible for charges against the one card.

Some of the general guidelines and requirements related to the use of the charge card program are presented here, in section 85.36.20, and in Chapter 45. However, to obtain specific information about the state charge card program and to view specific contract requirements, contact the Department of Enterprise Services at (360) 902-7400.

The **use of the State Charge Card System is required** for the purchase of air travel arrangements. (For emergency situations, refer to Subsection 10.50.75.)

The **use of the State Charge Card System is optional** for the purchase of other common carrier travel.

10.10.45.b Each agency is to maintain an accountability record for all State Charge Card Systems it or its travelers are issued.

In cases where a State Charge Card System receipt is issued, the traveler is to attach the original receipts or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments to the Travel Expense Voucher (form A20-A or A20-2-A) or reference its file location.

10.10.50

July 1, 2011

Prior authorization for travel may be required

10.10.50.a

Travelers must receive prior authorization for travel from the agency head or authorized designee:

- Whenever a travel advance is required by a traveler.
- For all out-of-state travel.

Use the Travel Authorization (form A40-A), or other equally effective written means for requesting and documenting prior authorization for travel.

- 10.10.50.b Travel to **Hawaii and foreign countries except British Columbia, Canada** requires additional approval as follows:
- **Agencies reporting to the Governor** must have prior written approval of the Office of the Governor.
 - **Agencies not reporting to the Governor** must have prior written approval of the agency's governing body or its managerial designees.

10.10.55 **Scheduling meetings, conferences, conventions, and training sessions**
July 1, 2011

- 10.10.55.a When meetings or conferences are necessary, agencies should consider cost to the state, accessibility to attendees, and other relevant factors in their selection. First priority is to be given to using state-owned or other public owned facilities in lieu of renting or leasing private facilities.

The location and facilities for **all** conferences, conventions, training sessions, or meetings held or sponsored by the state are to be barrier-free in accordance with Section 50.50.

When a conference, convention, training session, or meeting held or sponsored by the state is conducted at a rented/leased non-state facility, the person responsible for the choice of location and facilities is to submit justification in advance in writing to the agency head or authorized designee for approval.

The justification is to include:

- The purpose and objective of the meeting;
- The name of the organizations or persons expected to attend and an estimate of the attendance;
- An estimate of the anticipated cost to the state to include travel costs of travelers; and
- An explanation why state-owned or other public owned barrier-free facilities cannot be used.

- 10.10.55.b Limit the number of persons from an agency attending a particular conference, convention, meeting, or training session to the minimum necessary to benefit from the event.



10.20 Travel Reimbursement Principles

10.20.10

January 1, 2015

What types of travel costs are eligible for reimbursement?

Travelers may be reimbursed for the following types of expenses incurred on official state business subject to the requirements and restrictions of this chapter.

Lodging - The actual cost of lodging up to a specified maximum. Original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments. Refer to Section 10.30 for a full discussion.

Meals - Allowable rate for meal reimbursement. Refer to Subsection 10.40.30.

Lodging and meal rates comprise the two components of the maximum allowable per diem rate for the Continental United States (CONUS). The meals and incidental rate for travel outside CONUS includes an allowance for laundry, dry cleaning, and pressing of clothes expense.

Transportation - Costs of necessary official state business travel on railroads, airlines, ships, buses, private motor vehicles, and other means of conveyance. Refer to Section 10.50 for a full discussion.

Miscellaneous travel expenses - Other expenses essential to the transaction of official state business are reimbursable to the traveler. Refer to Section 10.60 for a full discussion.

10.20.20

July 1, 2009

What types of travel costs cannot be reimbursed?

The following types of travel-related costs **shall not** be reimbursed.

1. Alcoholic beverage expenses.
2. The cost of the daily commute between the traveler's official station (or telecommuting site) and official residence. For details on mileage that can be reimbursed, refer to Subsections 10.50.20 and 10.50.25.

3. Certain travel expenses are considered as personal and not essential to the transaction of official state business. Such non-reimbursable expenses include, but are not limited to:
- Valet services, defined as the hiring of a personal attendant who takes care of the individual's clothes, or helps the individual in dressing, etc. The prohibition against valet services for general travelers is not to be considered as a prohibition against the use of a personal care attendant required by a disabled person under the provisions of Section 10.60.
 - Entertainment expenses, radio or television rental and other items of a similar nature.
 - Taxi fares, motor vehicle rental, and other transportation costs to or from places of entertainment and other non-state business locations.
 - Costs of personal trip insurance (such as personal accident insurance, personal effects insurance, and extended liability insurance), and medical and hospital services.
 - Personal telephone calls. Agencies are to define business telephone calls as part of its system for management and control over travel as required in Subsection 10.10.10.
 - Any tips or gratuities associated with personal expenses such as those listed here.
 - Out of pocket charges for vehicle service calls caused by the negligence of the traveler. Examples include service charges for the delivery of fuel, retrieval of keys from locked vehicles, jump starting vehicles when the lights have been left on, etc.
 - Tolls associated with the use of high occupancy toll (HOT) lanes.
 - Fines from appropriate jurisdictions for all parking tickets, citations or infractions received while operating a vehicle on state business. Payment of fines and citations under these circumstances is the **sole obligation and responsibility of the traveler** and is NOT to be reimbursed or paid by the state. Refer to Subsection 12.30.20.b #3.

10.20.30
July 1, 2000

Reimbursement for meals and lodging shall not exceed the maximum allowable per diem rate

Reimbursement for meals and lodging shall not exceed the maximum allowable per diem rate for that location, unless:

- An exception is specifically provided by statute, or
- Authorized by Subsection 10.30.20, Subsection 10.30.25, or Subsection 10.40.20.

The maximum allowable per diem rates for the Continental USA, Non-Continental USA, and Foreign locations can be found in Subsections 10.90.10 and 10.90.20.

10.20.40
May 1, 1999

How travel for the convenience of the traveler affects reimbursement

10.20.40.a

If the traveler elects to return to the official station or official residence after the close of a regularly scheduled working day when overnight travel would normally be required:

Maximum reimbursement shall be the lesser of either:

- The travel expense incurred in returning to the official station or official residence, whichever is closer; or
- The amount which would have been allowable had the traveler remained at the temporary duty station.

The traveler is to return to the temporary duty station in time to observe the next days regularly scheduled working hours.

10.20.40.b

If travel to a destination for the traveler's own convenience is in advance of the necessary time for arrival:

No reimbursement for additional meals or lodging costs shall be paid to the traveler for extra field time incurred.

10.20.40.c **If a traveler remains at the destination following an official meeting or other work assignment for the traveler's own convenience:**

No reimbursement for additional meals or lodging costs shall be paid to the traveler for extra field time incurred.

10.20.40.d **If a traveler would like to couple a vacation or other personal use onto a legitimate business trip:**

It is allowed WHERE ALL OF THE FOLLOWING CONDITIONS EXIST:

- The primary purpose of the trip is official state business;
- The traveler uses, where necessary, his or her approved leave for the vacation or personal part of the trip; and
- The state agency does not incur any extra expenses beyond what it would normally incur had the trip occurred without any personal use coupled to the trip.

10.20.40.e **If a traveler spends extra field time at the destination:**

Agencies may authorize per diem for extra field time at the destination if it can be demonstrated that a direct savings will accrue to the state. The calculation of the direct savings is to include a comparison of the commercial transportation costs; the per diem costs; and, when applicable, the salary and fringe benefit costs of the traveler(s) for whom the extra field time is being authorized. Such comparisons are to be documented and retained with the traveler's Travel Expense Voucher.

10.20.50

October 1, 2002

Leave of absence during travel

10.20.50.a

When a traveler takes leave of absence of any kind because of being incapacitated due to illness or injury that is **not due** to the traveler's own misconduct:

- The authorized reimbursement for meals and lodging may be continued during the leave period.
- Providing the traveler is able to travel, reimbursement is not to exceed in total the cost authorized for motor vehicle car mileage or common carrier in returning the traveler to the official station or official residence, whichever is closer, and then back to the assignment.

10.20.50.b

When a traveler takes leave of absence of any kind as a result of illness or injury that is **due** to the traveler's own misconduct, the authorized reimbursement for meals, lodging, transportation, and all other travel expenditures may not be continued during the leave period.

10.20.50.c

When leave of absence of any kind is taken while in a travel status, the exact hour of departure and return to the temporary duty station must be shown on the Travel Expense Voucher (form A20-A, or A20-2A if applicable).

10.20.60

October 1, 2001

Agencies need to develop policies for non-state reimbursement of state travel

Agencies are to develop internal policies and procedures when employee travel expenses are to be reimbursed by a person or a non-state entity. State travelers are not to be reimbursed more than the actual expenses of travel except for meals which can be reimbursed on an allowance basis as listed in Subsections 10.90.10 and 10.90.20. Ethical issues should also be considered when developing the internal policy for non-state reimbursement for travel. Further information on ethical issues may be obtained from the Executive Ethics Board.



10.30 Lodging

10.30.10

July 1, 2014

What is the basis for reimbursing lodging costs?

10.30.10.a

Reimburse lodging expenses at actual costs, **as evidenced by a receipt**, up to the specific daily maximum allowable lodging rate in effect at the time of travel for the specific area or locality, unless:

- An exception is specifically provided by statute, or
- Authorized by Subsection 10.30.20.

Refer to Subsection 10.20.30 for the maximum allowable lodging rates for the continental USA (CONUS).

Travelers may be reimbursed taxes paid on lodging in addition to the Maximum Lodging Amounts contained in Subsections 10.90.10 and 10.90.20. Code the payment of taxes on lodging as lodging expense, Subobject GA or GF, as applicable. Refer to Subsection 10.90.10.d for rules on lodging taxes for the Non Continental USA and foreign locations.

10.30.10.b

Travelers requesting reimbursement for staying in commercial lodging facilities must obtain receipts and either attach them to their Travel Expense Voucher or reference their file location.

Either original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments.

10.30.10.c

For non-mandatory attendance at seminars or professional meetings, agencies may reimburse lodging expenses at less than the rates stated in Subsections 10.90.10 and 10.90.20, provided that reimbursement at a lower rate is agreed to **in writing** by the traveler in advance of the travel.

10.30.20

October 1, 2005

Exceptions to the maximum allowable lodging rates

10.30.20.a

In the following situations, the maximum allowable lodging amounts may not be adequate and the agency head or authorized designee may approve payment of lodging expenses not to exceed 150% of the applicable maximum per diem amounts listed in Subsections 10.90.10 and 10.90.20. The agency head or authorized designee approval must be made in advance of the travel.

1. When a traveler is assigned to accompany an elected official, a foreign dignitary, or others as authorized by law, and is required to stay in the same lodging facility.
2. When costs in the area have escalated for a brief period of time either during special events or disasters.
3. When lodging accommodations in the area of the temporary duty station are not available at or below the maximum lodging amount, and the savings achieved from occupying less expensive lodging at a more distant site are consumed by an increase in transportation and other costs.
4. The traveler attends a meeting, conference, convention, or training session where the traveler is expected to have **business interaction** with other participants in addition to scheduled events. Further, it is anticipated that maximum benefit will be achieved by authorizing the traveler to stay at the lodging facilities where the meeting, conference, convention, or training session is held.
5. To comply with provisions of the Americans with Disabilities Act (refer to Subsection 10.10.40), or when the health and safety of the traveler is at risk (refer to Subsection 10.10.35).
6. When meeting room facilities are necessary and it is more *economical* for the traveler to acquire special lodging accommodations such as a suite rather than to acquire a meeting room and a room for lodging.

10.30.20.b

In the following situations, the agency head or authorized designee may approve payment of lodging expenses in excess of 150% of the applicable maximum per diem amount for the location. The agency head or authorized designee approval must be made in advance of the travel.

- The traveler is required to attend a meeting, conference, convention, or training session where the traveler is expected to have **business interaction** with other participants in addition to scheduled events; AND
- It is anticipated that maximum benefit will be achieved by authorizing the traveler to stay at the lodging facilities where the meeting, conference, convention, or training session is held; AND
- The lowest available advertised lodging rate at the lodging facility exceeds 150% of the applicable maximum per diem amount for the location. Documentation supporting the lodging rates is to be attached to the travel voucher or its file location referenced. The form of documentation is defined by each agency.

- 10.30.20.c When any exception to the Maximum Allowable Lodging Amount is used, the traveler is to select the most economical room available under the circumstances.
- 10.30.20.d Include the written approval for the exception, signed by the agency head or authorized designee, as part of the payment document. Also provide an explanation describing why an exception was necessary.
- 10.30.20.e Agencies may request in writing an exception to this regulation from the Director of OFM when special duties or conditions of an assignment result in unusually high expenses.
- 10.30.20.f When utilizing any of these conditions, agencies are not to treat any employees differently under like travel circumstances.

10.30.25

July 1, 2000

Lodging for state employee meetings, conferences, conventions, and training sessions

Maximum allowable lodging amounts may not always be sufficient for state agencies to rent properties with the facilities needed to host a meeting, conference, convention, or training session for state employees. When this occurs, agencies may increase the lodging reimbursements up to 125% of the applicable maximum allowable lodging rates contained in Subsections 10.90.10 and 10.90.20.

10.30.30

July 1, 2000

What types of lodging costs are reimbursable?

- 10.30.30.a Reimbursable lodging expenses include the basic commercial lodging cost and any applicable sales taxes and/or hotel/motel taxes on that amount. Lodging costs in excess of the allowance and the associated taxes on the excess will be paid by the traveler. When this occurs, taxes are to be prorated between the allowable and unallowable costs.
- 10.30.30.b **50-Mile Rule**
- Reimbursement is allowed for lodging expenses when the temporary duty station is located more than fifty (50) miles (most direct route) of the closer of either the traveler's official residence or official station.
- Under one of the following conditions, reimbursement for lodging expenses is allowed when the temporary duty station is located within fifty (50) miles (most direct route) of the closer of either the traveler's official residence or official station:

1. An overnight stay in a commercial lodging facility to avoid having a traveler drive back and forth for back-to-back late night/early morning official state business.
2. When the health and safety of travelers is of concern as provided for in Subsection 10.10.35.
3. When an agency can demonstrate that staying overnight is more economical to the state.

Agencies may request an exception to this regulation for other conditions from the Director of OFM.

Written supervisory approval for the first and third conditions and cost analysis documentation for the third condition is to be attached to the traveler's Travel Expense Voucher. Approval and documentation requirements for use of the second condition are contained in Subsection 10.10.35.

10.30.30.c

Agencies when making conference registrations may when required by the lodging facility make reimbursement for up to one night lodging costs, plus applicable taxes when a travel advance is not allowable under Subsection 10.80.60. Prior authorization of the agency head of designee is required, and if conference registration is cancelled, the agency is to seek reimbursement of the costs from the lodging facility. To prevent abuse in this area agencies should strictly adhere to Section 10.10 Travel Management Requirements and Restrictions and have written internal policies and procedures for when these transactions may be allowable.

10.30.40

July 1, 2000

Certain lodging costs cannot be reimbursed

10.30.40.a

Reimbursement of lodging expenses incurred at a lodging facility located at either the traveler's official station or official residence is prohibited except:

1. As an allowable moving cost as provided in Subsection 60.20.10.
2. In emergency situations when the agency head determines that employees performing critical agency functions must remain at their workstations.
3. When an employee, acting in a custodial or leadership role must, as a part of their duties, lodge with students or other clients of the agency (i.e. higher education coaches lodging with student athletes).

10.30.50

10
Travel

10.30.40.b Lodging expense incurred at a lodging facility or temporary duty location located within 50 miles of either the official residence or official station, except as provided in Subsections 10.30.30.b, 10.30.40.a, and 60.20.10.

10.30.40.c Reimbursement for lodging expenses is not to be authorized when an employee does not incur lodging expenses at a commercial lodging facility.

10.30.50
May 1, 1999

Lodging expenses for the normal return night may be reimbursed in certain situations

10.30.50.a The agency may reimburse a traveler for lodging expenses for the normal return night (as defined in the glossary) to allow the traveler to remain overnight away from the official station or official residence under one of the following three conditions:

1. When the overnight stay is more economical to the state. Complete justification should be referenced or attached to the traveler's Travel Expense Voucher.
2. The health and safety of travelers (as defined in Subsection 10.10.35) is considered advantageous to the state and can be used to justify an overnight stay. Approval and documentation requirements are contained in Subsection 10.10.35.
3. Compliance with the Americans with Disabilities Act (ADA) is considered advantageous to the state and can be used to justify an overnight stay (refer to Subsection 10.10.40). The Travel Expense Voucher should be annotated that the extra costs were incurred to comply with the ADA.

10.30.50.b When the traveler does not return to his/her official residence or official station on the normal return night, the traveler is to promptly return the next day or as soon as possible thereafter.

10.30.60
January 1, 2015

How to purchase lodging accommodations

10.30.60.a Personal financial resources may be used to purchase lodging accommodations. With proper controls in place, agencies may opt to use the state charge card system or direct billing as defined in Subsection 10.80.55. Travelers are to attach original lodging receipts or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments to the Travel Expense Voucher (form A20-A, or form A20-2A if applicable) for all lodging reimbursements or to reference the location where the receipt is filed.

10.30.60.b Agencies are encouraged to apply for all tax exemptions offered by state or local governments to governmental travelers.

For a listing of possible tax-exempt locations, refer to the U.S. General Services Administration (GSA) website at:
<http://www.gsa.gov/portal/content/104878>.

Also, agencies are encouraged to apply for various tax rebates offered for business travel to the provinces of Canada. Rebate forms and instructions can be obtained from the Canadian Consulate General in Seattle.

10.30.70

May 1, 1999

Using a travel trailer or camper

10.30.70.a When used for the employee's convenience, lodging reimbursement is limited to actual space rental costs (**as evidenced by a receipt**) not to exceed the daily maximum non-high cost location lodging rate displayed in Subsection 10.90.20.

The employee is not to be reimbursed for the rental or lease cost of the travel trailer or camper.

10.30.70.b The agency head or authorized designee, with the traveler's concurrence, may authorize the use of a privately-owned travel trailer or camper when all of the following conditions exist:

- Suitable commercial lodging is not available;
- State lodging is not provided; and
- There is a benefit to the state for the traveler to remain at the temporary work station.

In this situation, the traveler is to be reimbursed at the hourly, non-high cost per diem rate displayed in Subsection 10.90.20.



10.40 Meals

10.40.10

October 1, 2002

What is the basis for reimbursing meal costs?

10.40.10.a

Reimbursement for meal expenses is on an allowance basis not to exceed the amounts in effect at the time of travel, unless:

- An exception is specifically provided by statute, or
- As authorized by Subsection 10.40.20.

The meal allowances for the **Continental USA** are stated in Subsections 10.90.10 and 10.90.20 (PDF file). The meal allowances for areas outside the continental USA are stated in Subsection 10.90.20 (PDF file).

10.40.10.b

When an employee elects to use a travel trailer or camper in lieu of commercial lodging, reimbursement for meals is to be at the rates stated in Subsection 10.90.20 under the heading “Non-High Cost Locations.” When an employee is requested by the agency to use their travel trailer or camper in lieu of commercial lodging, meals are reimbursed as part of the hourly per diem payment. (Refer to Subsection 10.30.70.b.)

10.40.10.c

When it becomes necessary to determine the amount to reimburse for individual meals (from the daily meals rate), use the following calculations rounded to the nearest dollar:

- The breakfast portion is 25% of the set daily meals entitlement.
- The lunch portion is 30% of the set daily meals entitlement.
- The dinner portion is 45% of the set daily meals entitlement.

10.40.20

July 1, 2014

Exceptions to the meal allowances

10.40.20.a

Generally, travelers are to be reimbursed for meal expenses at the set per meal entitlement rates stated in Subsections 10.90.10 and 10.90.20. However, the agency head or authorized designee **may require** the agency's travelers to provide receipts for meal reimbursement. When receipts for meals are required, reimbursement will be based on an actual cost basis as evidenced by a receipt up to the applicable maximum per meal entitlement amount stated in Subsections 10.90.10 and 10.90.20.

Agencies must formally adopt written policies and procedures under the provisions of Subsection 10.10.20, if they opt to reimburse actual meal costs.

- 10.40.20.b Whenever an agency statute permits meals to be reimbursed at actual cost and the actual cost exceeds schedule allowances, receipts are to be attached to the Travel Expense Voucher (form A20-A) or their file location referenced.
- 10.40.20.c The **agency** head or authorized designee may approve reimbursement for the actual cost of a meal when the **agency** requires the employee to attend a meeting that is being held or sponsored by a **non-state** organization. The actual cost of the meal, as evidenced by a receipt, is eligible for reimbursement as long as the meal is an integral part of the meeting. (Refer to Meals With Meetings Subsection 70.15.10)
- 10.40.20.d Meal payments are not required to be reduced or eliminated due to meals served on airlines. Similarly, meal payments are not required to be reduced for continental breakfasts, which may be included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session. Agencies should review IRS tax regulations regarding the taxation of these payments.
- 10.40.20.e For non-mandatory attendance at seminars or professional meetings, reimbursement for meal expenses may be at less than the rates stated in Subsections 10.90.10 and 10.90.20, provided that in all instances reimbursement at a lower rate is agreed to **in writing** by the traveler in advance of the travel.

10.40.30
October 1, 2002

What types of costs are included in meal allowances?

Meal allowances cover the following costs:

- The basic cost of a meal,
- Any incidental expenses,
- Any applicable sales tax, and
- Any customary tip or gratuity.

10.40.40

July 1, 2000

Certain meal costs cannot be reimbursed

10.40.40.a

Reimbursement for meal expenses incurred at the traveler's official station or official residence is prohibited, except:

1. As provided for under the provisions of Subsection 70.15.10 and Subsection 60.20.10.
2. In emergency situations when the agency head determines that employees performing critical agency functions must remain at their workstations.
3. When an employee, acting in a custodial or leadership role, must, as part of their duties, dine with students or other clients of the agency (i.e. higher education coaches dining with student athletes).

10.40.40.b

Reimbursement for meal expenses is not to be authorized when a traveler does not incur expenses for meals because they are furnished.

10.40.40.c

Where identifiable costs of meals are included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session, the meal costs, not to exceed the designated meal allowances found in Subsections 10.90.10 and 10.90.20, are to be deducted from the traveler's allowable travel reimbursement amount. If the included meal costs are not specifically identified, agencies are not to pay the traveler the meal allowances.

10.40.40.d

Refer to Subsection 70.15.20 for situations where meals with meetings cannot be reimbursed.

10.40.50

July 1, 2014

When may a traveler be reimbursed for meal costs?

10.40.50.a

For **overnight** travel assignments, the agency-determined meal periods are used to determine when a traveler is entitled to a meal.

10.40.50.b

For **non-overnight** travel assignments, the following two criteria must be met to receive a meal allowance:

1. **Three Hour Rule** - A traveler may be reimbursed for meal expenses only when the traveler is in travel status for the traveler's entire regularly scheduled working hours plus an additional three hours. The three hours may consist of hours occurring before, after, or a combination of both before and after the traveler's regularly scheduled working hours for the day.

This requirement is not applicable to the reimbursement provisions of Subsection 70.15.10 (meals when not in travel status), or to the provisions of Subsection 10.70.20 (option 1) and Subsection 10.70.30.b (option 1) (travel of members of boards and commissions).

2. **In travel status during the entire meal period** - Travelers must be in travel status during the **entire** agency-determined meal period(s) in order to qualify to collect *meal* payments for meal(s), except as provided in Subsection 70.15.10. The traveler may not stop for a meal just to meet the three-hour rule.

10.40.55

October 1, 2005

Meal reimbursement rate

10.40.55.a

For **overnight** travel assignments, IRS publication 463 requires all meals to be reimbursed at the rate in effect for the area where the traveler stops for sleep. The meal reimbursement rate for the last day of travel (return day) would continue to be the rate for the location where the traveler last stopped for sleep. Refer to Section 10.90 for meal reimbursement rates.

10.40.55.b

For **non-overnight** travel assignments, agencies may adopt internal policies to determine the rate of reimbursement, not to exceed the applicable rates in Section 10.90.

10.40.60

October 1, 2004

Taxation of meal payments

For **non-overnight** travel assignments and for payments above the federal rates, agencies may wish to consult IRS publication 463 regarding the taxation of these meal payments.



10.50 Travel Arrangements and Reimbursement

10.50.10

May 1, 1999

What types of transportation costs are reimbursable?

Reimbursable transportation expenses include the costs of all necessary official state business travel on railroads, airlines, ships, buses, private motor vehicles, and other usual means of conveyance.

10.50.20

October 1, 2001

Reimbursement for privately-owned motor vehicle use

10.50.20.a

Reimbursement for the use of a privately owned motor vehicle on official state business is to be at the private vehicle mileage reimbursement rate specified in Subsection 10.90.20 unless the agency chooses a lesser rate.

10.50.20.b

Point-to-point mileage in the state is to be determined on the basis of the distances shown on the latest Department of Transportation Official State Highway Map or other standard highway mileage guide. Out-of-state mileage is to be determined on the basis of standard highway mileage guides.

"Vicinity" or local miles, as determined by odometer readings, may be shown on the Travel Expense Voucher (form A20-A or form A20-2A) as a separate figure. Agencies may elect to reimburse either in-state or out-of-state mileage, or both, on actual odometer readings. Agencies choosing to use actual odometer readings as the mileage reimbursement basis are not required to distinguish vicinity miles from point-to-point mileage.

10.50.23

January 1, 2015

Reimbursement for privately-owned aircraft use

10.50.23.a

Reimbursement for the use of a privately-owned aircraft on official state business is to be at the privately-owned aircraft reimbursement rate specified in Subsection 10.90.20 unless the agency chooses a lesser rate.

10.50.23.b

Determine and report air mileage using the following rules:

1. Use miles shown on FAA approved aeronautical charts or electronic flight bag. For reimbursement purposes, distance must be measured in statute miles.
2. If a detour is necessary because of adverse weather, mechanical difficulty, or other unusual conditions, the additional air mileage may be included in the mileage reported on the reimbursement voucher and, if included, it must be explained.
3. When an official requirement of deviation from direct route travel is such that airway mileage charts are not adequate to determine mileage, the formula of flight time multiplied by cruising speed of the aircraft may be the basis for mileage determination.

10.50.25

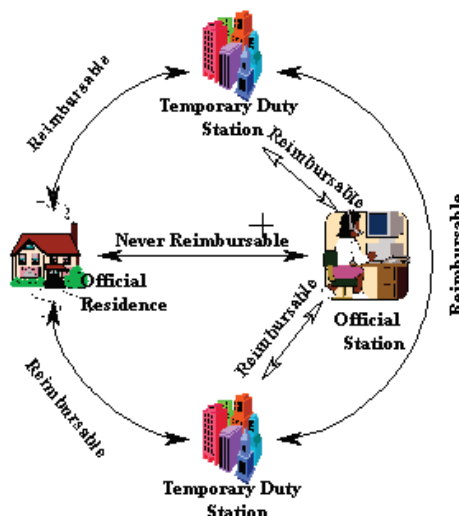
October 1, 2007

Restrictions on reimbursement for privately-owned motor vehicle use

10.50.25.a

Daily commute transportation expenses between the traveler's official residence and official station (or agency approved teleworking site) is a personal obligation of the traveler and is not reimbursable by the state. All other miles driven on official state business are reimbursable.

The following diagram depicts reimbursable and non-reimbursable privately owned vehicle (POV) mileage.



Following are general guidelines and examples of POV mileage reimbursement:

- Travelers may be reimbursed for miles driven between their official station **or** official residence and a temporary duty station. When traveling directly from the official residence to the temporary duty station, reimbursement may be authorized even if the traveler passes the official station on the way to and from the temporary duty station.
- Working during hours or days that the employee is not normally scheduled to work **does not** entitle the employee to reimbursement for transportation mileage expenses incurred between their official residence and their official station.

Example: An employee works 10 hour days Monday through Thursday and has Fridays off. The employee is required to come into the office on Friday, to take care of an emergency. The employee leaves from home and travels to the office to take care of the emergency and returns home. The employee is not entitled to mileage reimbursement, since the trip is considered the employee's normal commute.

- When an employee is assigned to work at more than one location (building) within their official station, they may be reimbursed only for the miles driven between the work locations. The mileage from home to the additional work/training location is not reimbursable if it is in the same city as the official station.

Example: An employee's official residence is in Lakewood and official station is in Olympia. The employee travels from home directly to training in Tumwater. After training the employee goes by the office in Olympia to do some work before returning home. The miles driven between Lakewood and Tumwater are considered the normal commute and therefore not eligible for reimbursement. However, the miles driven between the work/training locations (from Tumwater to Olympia) are reimbursable.

- 10.50.25.b Because of the potential of misuse in this area, agencies are cautioned to strictly adhere to Section 10.10, Travel Management Requirements and Restrictions. Agency written internal policies and procedures are to be established to ensure **all** claims for personal vehicle mileage are for travel that is **both critical and necessary** for state business.
- 10.50.25.c Reimbursement for the use of a privately owned motor vehicle is payable to only one traveler when two or more travelers are traveling in the same motor vehicle on the same trip.

10.50.35
January 1, 2015

Restrictions and requirements on rental motor vehicle use

- 10.50.35.a Rent motor vehicles from rental firms approved by the Department of Enterprise Services (DES) using the state charge card system.
- The state charge card system or the traveler's personal financial resources may be used to obtain the rental motor vehicle. For contract reporting purposes, agency management should notify DES with the details when personal resources are used.
- 10.50.35.b When the traveler is billed individually and seeks reimbursement for purchase of rental car services, the traveler should attach the original receipts as required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments for the costs to the Travel Expense Voucher (form A20-A, or form A20-2A if applicable) or reference the file location. Record the date and purpose of the trip on the Travel Expense Voucher. For contract reporting purposes, agency management should notify DES with the details related to individual reimbursement.
- 10.50.35.c Transporting of passengers must follow the requirements for authorized passengers as described in Subsection 12.30.20.a for rental vehicles. The state of Washington will not provide excess liability protection to any unauthorized passengers in the event of an accident.
- 10.50.35.d The state contract for rental of motor vehicles does not authorize vehicles to be used for other than official state business. Therefore, when a traveler couples a personal vacation with official state business, the traveler is expected to execute a personal contract to rent a motor vehicle for the vacation portion of the trip.
- 10.50.35.e Since the use of rental motor vehicles makes it difficult to segregate charges between official use and occasional incidental personal use, the agency head or authorized designee is to establish written internal policies in accordance with Subsection 10.10.10 to guard against abuse and require the traveler to pay for all personal miles driven.
- 10.50.35.f The state contract for rental of motor vehicles usually **includes** full insurance coverage. The state will not reimburse travelers for the cost of additional insurance coverage purchased on state contract vehicle rentals. Refer to Section 12.40 for additional information on insurance coverage.

10.50.40

January 1, 2012

Agencies may purchase airline and other common carrier tickets in advance under certain conditions

When an agency determines it can save money by taking advantage of discounts offered by a common carrier for advance bookings and payments, it is authorized to pay for airline or other common carrier tickets prior to a scheduled trip if the following conditions are met:

1. The ticket is purchased through the State Charge Card System administered by the Department of Enterprise Services (refer to Subsection 10.10.45), and
2. The agency retains control of the ticket or E-Ticket authorization numbers(s). If unused at the end of the fiscal year, the ticket cost is to be recorded in the concluding fiscal year as an asset rather than an expenditure. Tickets or E-Ticket authorization numbers should be provided to travelers in a timely manner in advance of travel to avoid last minute problems.

10.50.45

January 1, 2012

How to make air travel arrangements

Absent agency specific purchasing requirements, state agencies **must use** a travel provider qualified through the Department of Enterprise Services (DES) when making air travel arrangements.

The only exceptions are for:

- Conditions stated in DES contract documents. Agencies are to contact DES if they have questions regarding the exception conditions.
- Emergency situations that have been approved by the agency designated travel coordinator.

For information on qualified travel providers, contact DES at (360) 902-7400.

10.50.50
October 1, 2013

Airline contracts and limitations on reimbursement

In accordance with the Department of Enterprise Services (DES) negotiated contracts, where a city pair contract exists, such as between Seattle, Washington and Missoula, Montana, reimbursement may be made up to the contract air fare amount. An agency may make reimbursement above the contract airfare only:

- For allowable conditions as stated within the contract documents, **AND**
- When the air carrier has sold all seats for the desired destination.

Except as noted below, reimbursement above the airfare contract is to be at the lowest applicable airfare **not to exceed** tourist class or its equivalent. This reimbursement limitation may be exceeded, if necessary, for the Health and Safety of the traveler (Subsection 10.10.35), and when disabled persons (and a personal care attendant, if necessary for the disabled person to travel) are required to travel.

For specific contract information, contact DES at (360) 902-7400.

Business class air common carrier accommodations may be approved when travel is direct between authorized origin and destination points, including connecting points, and either the origin or destination point is outside the continental United States, and the scheduled one-way flight time is in excess of 14 hours, provided all of the following conditions have been met:

- The agency head or authorized designee approves the business class airline accommodations in advance, and
- The traveler has exhausted all state business frequent flyer miles available for an upgrade.

10.50.55

May 1, 1999

Criteria and limitations for airport selection

10.50.55.a

Use the criteria for selecting travel alternatives stated in Subsection 10.10.20 for airport selection. In most cases, this means agencies must select the most economical alternative.

10.50.55.b

Use of the local airport is assumed to result in travel expenses that are most economical to the state. Travelers are expected to use their local airport when traveling by regularly scheduled air service on state business, unless an alternative meets one of the criteria and conditions noted in Subsection 10.10.20.

A "Local Airport" is the airport that offers regularly scheduled air service that is closest to the point from which travel begins. In most situations it would be the airport closest to the traveler's residence. For out-of-state destinations, the closest airport that provides direct out-of-state flights may be considered the local airport.

The traveler is to provide documentation to support a decision to use an airport other than the local airport.

If the traveler chooses another airport for reasons other than those specified in Subsection 10.10.20, the traveler must bear any costs in excess of the most economical costs.

10.50.65

October 1, 2013

Limitations on reimbursement for non-air common carrier costs

Normally, the maximum reimbursement for transportation expenses via non-air common carriers is the lowest applicable fare not to exceed the lowest class fare.

Business class non-air common carrier travel may be approved by the agency head or designee when all the following conditions have been met:

- The higher class fare is necessary for having business interaction or for conducting state business while in route to the destination; and
- The higher class fare is less expensive than a coach class airfare or is the only mode of travel available to arrive at the destination.

This reimbursement limitation may be exceeded if necessary for the Health and Safety of the traveler (Subsection 10.10.35), and when disabled persons (and a personal care attendant, if necessary for the disabled person to travel) are required to travel. For specific contract information, contact the Department of Enterprise Services at (360) 902-7400.

10.50.70
January 1, 2015

How changes in itinerary affect reimbursement

If there is an authorized change in a traveler's itinerary while on travel status to conduct official state business, the traveler, whenever possible, is to pay the added cost through a State Charge Card System. If a state charge card receipt is issued, the traveler is to attach the receipt for the added cost to the Travel Expense Voucher (form A20-A or A20-2A) or reference the agency file location.

If the traveler does not have access to a State Charge Card System, the traveler may pay for the added cost from personal financial resources.

In all cases where a traveler is billed individually and is seeking reimbursement for purchase of air carrier services. Either original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments are to be attached to the Travel Expense Voucher (form A20-A or A20-2A) by the traveler or the agency file location referenced.

10.50.75
January 1, 2004

May the traveler purchase airfare from personal financial resources?

Except as provided in Subsection 10.50.70, a traveler may only use personal financial resources to purchase airfare in emergency situations when the State Charge Card System is not accessible. It will be up to the agency's management to authorize reimbursement of charges made with personal financial resources.

When a traveler is billed individually and seeks reimbursement for purchase of airfare, the traveler must attach receipts to the Travel Expense Voucher (form A20-A or A20-2A) or reference the agency file location.

10.50.80
January 1, 2004

Refunds for unused transportation services

The agency should receive a refund for unused contract tickets purchased through a State Charge Card System.

The agency is to treat such refunds as recoveries of expenditures.



10.60 Miscellaneous Travel Expenses

10.60.10

July 1, 2014

What types of miscellaneous travel costs are reimbursable?

Miscellaneous travel expenses essential to the transaction of official state business are reimbursable to the traveler. Reimbursable expenses include, but are not limited to:

- Taxi, shuttle, or limousine fares (including a customary tip or gratuity), motor vehicle rentals, parking fees, and ferry and bridge tolls. However, as noted in Subsection 10.20.20, tolls associated with the use of high occupancy toll (HOT) lanes are considered a personal expense and **not** reimbursable.
- Registration fees required in connection with attendance at approved conventions, conferences, and official meetings.
- Rental of room in a hotel or other place that is used to transact official state business. The room rental is reimbursable as a separate item from lodging when authorized by the agency head or authorized designee.
- Charges for necessary facsimile (fax) services.
- Charges for necessary stenographic or typing services in connection with the preparation of reports and/or correspondence, when authorized by the agency head or authorized designee.
- The actual cost of laundry and/or dry cleaning expenses, **as evidenced by a receipt**, is authorized for travelers in continuous travel status for five (5) or more days in the continental U.S.A. Either original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments. An allowance is already included in the meals and incidental rates for travel outside CONUS (refer to Subsection 10.20.10). Use of a coin-operated Laundromat is allowable. If a receipt for a coin-operated Laundromat is not available, the traveler may claim actual expenses up to \$50 on the "Detail of Other Expenses" portion of the Travel Expense Voucher (form A20-A) (refer to Subsection 10.80.40).

- **Mandatory** fees charged by lodging facilities for items such as room safes.
- Fees charged for internet access required in connection with state business travel.
- Charges for checked baggage, if any, excluding overweight charges, for up to the first two bags on domestic flights.
- As part of their system for management and control of travel related costs, agencies shall define the circumstances under which charges for transportation of equipment and materials required to perform state business are reimbursable as a miscellaneous travel expense.
- Charges for GPS devices required in connection with state business travel to ensure timely arrival of the business destination.

10.60.20
May 1, 1999

Bill expenses greater than \$50 to the agency whenever possible

Whenever possible, the traveler should not pay for motor vehicle rentals, registration fees, rental of rooms for official state business, and other miscellaneous travel expenses in excess of \$50. The traveler should request the vendor of the services to bill the agency in accordance with prescribed purchasing requirements (also refer to Subsections 10.80.50 and 10.80.55).

10.60.30
May 1, 1999

Costs for personal care attendant services may be reimbursed

The cost of personal care attendant services required by disabled travelers in order for them to travel will be allowed as a miscellaneous travel expense. Such costs may include fees and travel expenses of the attendant. The agency head or authorized designee sets the maximum reimbursement for such costs as part of the agency's required system for management and control over travel (refer to Subsection 10.10.10).

10.60.40
July 1, 2011

Charges by airlines on international flights

As part of their system for management and control of travel related costs (refer to Subsection 10.10.10), agencies are required to define the circumstances under which charges assessed by airlines on international flights are reimbursable as miscellaneous travel expenses (examples include baggage fees or seat assignment fees).



10.70 Boards, Commissions, or Committees

10.70.00

July 1, 2011

Travel restricted

On June 7, 2011, the Governor signed Engrossed Second Substitute House Bill 1371 which restricts travel costs for boards and commissions effective July 1, 2011.

All executive, legislative, or judicial branch boards and commissions must comply with the policies in this section.

- 10.70.00.a All boards and commissions when feasible shall use alternative means of conducting meetings which do not require travel, while still maximizing member and public participation. Refer to Subsection 10.10.25.
- 10.70.00.b When a physical meeting is required, the meetings must be held in public facilities whenever possible.
- 10.70.00.c Unless required as a condition to maintain or receive federal funding or physical presence at a meeting is specifically required by statute, no member of a class one through class three or class five board, commission, council, committee of similar group may receive an allowance for subsistence (meals), lodging or travel expenses when funded by the General Fund - State.

Exceptions may be granted as set forth below for:

- Executive branch agencies, the Director of the Office of Financial Management;
- Judicial branch agencies, the Chief Justice of the Supreme Court;
- Legislative agencies, the Chief Clerk of the House of Representatives and/or the Secretary of the Senate;
- Boards under the authority of a separately elected official, the separately elected official;
- Institutions of higher education, the president of the institution; and
- Constitutionally created boards, the chair of the board.

10.70.10

Jan. 1, 2000

Types of boards, commissions, or committees

There are two general categories of Boards, Commissions, or Committees:

- Advisory, coordinating, or planning capacity.
- Rule making capacity.

Reimbursement for travel expenses is dependent upon the type of board, commission, or committee that members are assigned to and the payment option selected.

10.70.20

July 1, 2011

Meal and lodging reimbursement for members serving in an advisory, coordinating, or planning capacity

Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.

10.70.20.a

This subsection addresses reimbursement for those persons appointed to serve on any state board, commission, or committee in an advisory, coordinating, or planning capacity. This encompasses individuals serving on:

- A **Class One board**, commission, or committee as established in RCW 43.03.220.
- **Others** - Any part-time board, commission, council, committee, or other group of similar nature not covered by RCW 43.03.220 but established by the executive, legislative, or judicial branch to participate in state government in primarily an advisory, coordinating, or planning capacity.

10.70.20.b

Except as otherwise provided by law, **all** members serving in an advisory, coordinating, or planning capacity (class one or others), if entitled to reimbursement for meals and lodging are to be reimbursed under one of the two options listed below. Payments to advisory board members should comply with IRS Annual U.S. Information Returns (1099's) requirements.

Option 1

For allowable meal and lodging expenses in non-high cost areas of the Continental USA, reimburse at the hourly, non-high cost per diem rate displayed in Subsection 10.90.20 for each hour spent in going to a meeting, attendance at a meeting, and returning from the meeting.

For allowable meal and lodging expenses in high cost areas of the Continental USA and in all areas outside the Continental USA, reimburse members at an hourly rate equal to 1/24th of the maximum allowable per diem rate in effect at the time of travel for the specific area or locality, as displayed in Subsection 10.90.10.

Under this option, members attending meetings and performing other official business are considered to be in travel status and the three-hour rule (Subsection 10.40.50) and official station rule (Subsection 10.30.40) do not apply. An internal travel policy is required for agencies that use this option.

Members should submit claims for reimbursement on a Travel Expense Voucher designed for members of boards and commissions (form A20-2A) after the travel has occurred.

Subsection 10.30.20 (Exception to the Maximum Allowable Lodging Amounts) may not be used in cases where individuals paid under this option are attending board meetings.

Option 2

Under this option, members are reimbursed allowable meal and lodging expenses on the same basis, and under the same regulations, as regular state officials and employees, unless otherwise provided in statute. These individuals should claim reimbursement on a Travel Expense Voucher (form A20-A). Use of this option for reimbursement requires prior written approval from the agency head or authorized designee.

10.70.30

July 1, 2011

Meal and lodging reimbursement for members serving in a rule-making capacity

Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.

This subsection addresses reimbursement for those persons appointed to serve on any state board, commission, or committee in a rule-making capacity. This encompasses individuals serving on:

- **A Class Two, Three, Four, or Five board**, commission, or committee established in RCW 43.03.230, 43.03.240, 43.03.250, or 43.03.265 respectively.

- **Others** – Any part-time board, commission, council, or committee not covered by RCW 43.03.230, 43.03.240, 43.03.250, or 43.03.265, but established by either the executive, legislative, or judicial branch to participate in state government. These members have rule-making authority, perform quasi-judicial functions, have responsibility for the administration or policy direction of a state agency or program, or perform regulatory or licensing functions with respect to a specific profession, occupation, business, or industry.

Except as otherwise provided by law, members who are entitled to reimbursement are to be reimbursed for meals and lodging as follows:

10.70.30.a

Class Two, Three, Four and Five Boards

Individuals serving on either a Class Two, Three, Four, or Five board, commission, council, or committee are to be reimbursed allowable meal and lodging expenses on the same basis, and under the same regulations, as regular state officials and employees, unless specifically provided otherwise in statute. These individuals should claim reimbursement on a Travel Expense Voucher (form A20-A).

10.70.30.b

Others

Individuals serving on any part-time board, commission, council, committee, or other group of similar nature not covered by RCW's 43.03.230, 43.03.240, 43.03.250, or 43.03.265, are to be reimbursed under one of the following two options:

Option 1

For travel in non-high cost areas of the Continental USA, reimburse members for meal and lodging expenses at the **daily**, non-high cost per diem rate displayed in Subsection 10.90.20 for each day or portion thereof spent to conduct board, commission, council, or committee business.

For travel in high cost areas of the Continental USA or in all areas outside the Continental USA, reimburse members for meal and lodging expenses at the **daily** maximum allowable per diem rate for the location for each day or portion thereof spent to conduct official business. Per diem rates for these locations are contained in Subsections 10.90.10 and 10.90.20.

Under this option, members attending meetings and performing other official business are considered to be in travel status and the three-hour rule (Subsection 10.40.50) and official station rule (Subsection 10.30.40) do not apply. An internal travel policy is required for agencies that use this option.

Individuals should submit claims for reimbursement on a Travel Expense Voucher designed for members of boards and commissions (form A20-2A) after the travel has occurred.

Meal and lodging expense reimbursement under Option 1 does not meet the requirements of an accountable plan as defined by the Internal Revenue Service and is subject to federal employment taxes.

Subsection 10.30.20 (Exception to the Maximum Allowable Lodging Amounts) may not be used in cases where individuals paid under this option are attending board meetings.

Option 2

Under this option, members are reimbursed allowable meal and lodging expenses on the same basis, and under the same regulations, as regular state officials and employees, unless otherwise provided in statute. Claims for reimbursement should be submitted on a Travel Expense Voucher (form A20-A). Use of this option for reimbursement requires prior written approval from the agency head or authorized designee.

10.70.40

July 1, 2011

May lodging taxes be reimbursed?

Travel, meal and lodging reimbursement are restricted. Refer to Subsection 10.70.00.

In addition to the Maximum Lodging Amounts contained in Subsections 10.90.10 and 10.90.20, board members on overnight travel may be reimbursed taxes paid on lodging as evidenced by a receipt. Refer to Subsection 10.90.10.d for rules on lodging taxes for the Non Continental USA and Foreign locations.

10.70.50

July 1, 2011

Exceptions to the meal reimbursement rates

Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.

10.70.50.a

Members of a board, commission, or committee who receive per diem (meals and lodging) reimbursement allowances are expected to pay the cost of any meals provided with meetings, etc. When the meal has been purchased by the agency, the cost can be deducted on form A20-A or form A20-2A as applicable, or the member may make payment to the agency.

10.70.50.b Some members of boards, commissions, or committees are specifically authorized by statute to be reimbursed the actual cost of meals. When the actual cost of meals exceeds the meal allowances contained in Subsections 10.90.10 and 10.90.20, receipts must be attached to the form A20-A or A20-2A, or their agency file location referenced.

10.70.55
July 1, 2011

Who is authorized to be reimbursed for travel expenses?

Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.

Eligibility for travel expense reimbursement is established in the law creating the board, commission or committee. Absent specific authorization, members of boards, commissions or committees are not eligible for travel expense reimbursement.

10.70.60
July 1, 2011

How should travel expenses other than meals and lodging be reimbursed?

Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.

Unless the law provides a specific reimbursement process, those persons appointed to serve on any state board, commission, or committee (advisory or rule making) are to be reimbursed for transportation and other travel expenses in the same manner as state officials and state employees.

10.70.70
July 1, 2011

Coffee and light refreshments may be served at board, commission, or committee meetings

Travel, meal and lodging reimbursement are restricted. Refer to Subsection 10.70.00.

All legally authorized boards, commissions, or committees may provide coffee and/or light refreshments at their official public meetings (including executive sessions) under the provisions of Subsection 70.10.20.



10.80 Travel Expense Claims, Payments, Reimbursements and Advances

10.80.10 Jan. 1, 2000

What is the purpose of the Travel Expense Voucher?

The Travel Expense Voucher (form A20-A or A20-2A) is used to:

- Document the authorization for travel within the state of Washington.
- Document the approval of travel related expenses for all travel.

10.80.20 July 1, 2014

What are the traveler's responsibilities in completing the Travel Expense Voucher?

The traveler has the following responsibilities for completing the Travel Expense Voucher and certifying travel expenses:

1. Prepare the Travel Expense Voucher, providing the level of detail requested on the form.
2. In the "PURPOSE OF TRIP" column, describe the purpose or accomplishments of the trip in enough detail to document that the travel was essential to carry out the necessary work of the agency.
3. For manually prepared vouchers, attach receipts and documentation required by agency policy and this chapter. (Refer to Subsection 10.80.40). For electronically prepared and submitted vouchers, reference the agency file location for all receipts. Either original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments.
4. Submit the travel voucher to the person authorized to approve travel in accordance with agency policy and the requirements of this section.

10.80.30
October 1, 2001

What are the agency responsibilities in reviewing and paying the Travel Expense Voucher costs?

10.80.30.a

Agency Head or Designee

Reviews and approves the voucher.

10.80.30.b

Agency Fiscal Office

Process the payment to the employee no later than ten (10) work days after receipt of the **properly completed** Travel Expense Voucher.

10.80.30.c

Agency's Chief Fiscal Officer Must Sign for Travel of Agency Head

An agency head is to be reimbursed for travel expenditures only after the agency head and the agency's chief fiscal officer have personally signed the agency head's Travel Expense Voucher certifying that the agency head's travel is in compliance with state travel policy. The chief fiscal officer's immediate assistant may sign the voucher in place of the chief fiscal officer in those emergency situations when the chief fiscal officer is not available. The chief fiscal officer's signature does not relieve any responsibility from the agency head for wrongdoing relating to travel reimbursement.

10.80.40
January 1, 2015

Receipts and documentation required in support of Travel Expense Vouchers

10.80.40.a

Original receipts or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments, for the following items are required to accompany the Travel Expense Voucher or have the agency file location referenced:

1. Lodging at a commercial facility. (Except for daily per diem payments made to members of Boards, Commissions, or Committees.) (Section 10.70).
2. The actual cost of laundry and/or dry cleaning expenses for travelers in continuous travel status for five (5) or more days. Use of a coin operated Laundromat is allowable. If a receipt for a coin operated Laundromat is not available, the traveler may claim actual expenses up to \$50 on the "Detail of Other Expense" portion of the Travel Expense Voucher. (Refer to Subsection 10.60.10.)

3. Allowable miscellaneous expenditures (Refer to Section 10.60) for amounts in excess of \$50, per item per day, plus any applicable tax. However, the following items do not require receipts, regardless of the amount:
 - Day parking fees.
 - Transit fares, ferry fares, bridge and road tolls.
 - Taxi, shuttle, and limousine fares when necessary and on official state business.
 - Telephone calls where it is necessary to use a coin box telephone or where the telephone call cannot be charged to the traveler's office telephone extension.
4. Meal receipts when required by agency policy.

10.80.40.b

The following documentation should be completed on the Travel Expense Voucher where applicable:

1. When lodging or meals are being reimbursed, the exact time, including **A.M. or P.M.** designation of departure and return.
2. When two or more travelers are traveling together in one motor vehicle, each traveler is to indicate this fact by identifying, on the expense voucher, the person(s) accompanying the traveler and the travel destination of each.

10.80.50
Jan. 1, 2000

Miscellaneous supplies exceeding \$50 should not be included on the Travel Expense Voucher

The expense voucher is not to include expenses for supplies exceeding \$50, plus applicable tax. Such items are to be purchased in accordance with prescribed state purchasing requirements and taken along on the trip.

10.80.55
July 1, 2000

Paying vendors directly for travel costs

Pursuant to RCW 43.03.065:

Written approval of the agency head or authorized designee must be obtained prior to authorizing direct billing of the traveler's meal and lodging expenses to the agency and direct payment to the vendor by the agency.

Any payments made in accordance with this subsection are to be supported, at a minimum, by documents consisting of:

- A copy of the agreement (e.g., a field order, etc.) entered into between the vendor and the agency setting forth the services to be rendered by the vendor and the charges thereof;
- A list of the state officials, state employees, and other attendees for whom such goods and services were provided and the dates they were provided, and
- A vendor billing in sufficient detail to ensure that payments are made in conformance with the written agreement between the parties.

Payments to vendors for travel expenses are not to result in a cost to the state in excess of what would be payable by way of reimbursement to the individuals involved.

Each agency is required to institute procedures that will ensure that any payments made under this subsection are reasonable, accurate, and necessary for the conduct of the agency's business.

10.80.60

October 1, 2005

Travel expense advances

10.80.60.a

Purpose

An agency may make a travel expense advance to defray some costs the traveler may incur while traveling on official state business away from the official station or residence.

10.80.60.b

Limitations and requirements:

1. RCW 43.03.150 limits travel advances to officers and employees.
2. The advance is to cover a period not to exceed 90 days.
3. The traveler receives the advance no more than 30 days before the start of travel.
4. Travel advances are prohibited:
 - For use of privately owned vehicles. (RCW 43.03.170)
 - For the purchase of commercial airfares. (RCW 43.03.170 and 43.03.190 through 43.03.200).

5. The officer or employee must expend the travel advance only to defray necessary reimbursable costs while performing official duties.
6. No travel advance shall be considered for any purpose as a loan to an officer or employee, and any unauthorized disbursement of a travel advance is to be considered as a misappropriation of state monies by the officer or employee.
7. Agencies are to establish written policies prescribing a reasonable amount for which such advances may be written. (RCW 43.03.150 and 43.03.170).

10.80.60.c

How to Obtain Travel Expense Advances

The traveler is to submit a Travel Authorization form (A40-A or agency equivalent) to the supervisor. The supervisor is to review and approve the proposed travel, and forward the Travel Authorization form to the agency head or designee. Upon approval of the advance, the agency fiscal office is to process the document for payment and present the traveler with a check or warrant.

10.80.60.d

Submitting and Accounting for Travel Advances

- The traveler shall submit a fully itemized Travel Expense Voucher on or before the tenth day following each month in which a travel advance was furnished to a traveler. The traveler must fully justify the expenditure of any portion of the advance for legally reimbursable items on behalf of the state.
- The traveler shall return any portion of the travel advance not expended to the agency at the close of the authorized travel period. The traveler is to submit the payment with a properly completed Travel Expense Voucher and may make the payment by check, or similar instrument, payable to the agency. (RCW 43.03.180).
- If the travel advance is less than or equal to the travel expenses incurred, the traveler is to submit a properly completed Travel Expense Voucher on or before the tenth day following the month in which the authorized travel period ended. The expense voucher is to contain an itemization of expenditures and is to indicate the net amount, if any, due the traveler. The agency is to process the expense voucher in accordance with Subsection 10.80.30 and reimburse the traveler for any additional amount due.

10.80.60.e

Default on Repayment of the Advance by the Traveler

- When a traveler defaults in accounting for or repaying an advance, the full unpaid amount shall become immediately due and payable with interest of ten (10) percent per annum from date of default until paid.
- To protect the state from any losses on account of travel advances made, the state has a prior lien against and shall withhold any and all amounts payable or to become payable by the state to such officer or employee up to the amount of such travel advance and interest at a rate of ten percent per annum, until such time as repayment or justification has been made. (RCW 43.03.180 through 43.03.190).

10.80.70
Jan. 1, 2000

Internal Revenue Service regulations affecting travel expenses and travel advances

10.80.70.a

The federal Internal Revenue Service (IRS) has implemented tax rules affecting travel advances. The IRS requires travelers receiving travel advances to substantiate their travel expenses and to return to their employer any unspent portions of the travel advance within a reasonable time period. If the traveler does not substantiate the travel expenses or does not return any unspent portion of a travel advance within a reasonable time period, the traveler's employer is required to report the amount of the travel advance as income in Box 1 of Form W-2. This payment is subject to applicable payroll withholding taxes.

10.80.70.b

For purposes of state travel regulations, if a traveler substantiates a travel expense in accordance with state travel regulations on a state Travel Expense Voucher within sixty (60) days after it is incurred, the traveler will have met the reasonable time period requirement. Further, the travel expenses the traveler incurred will not be considered income. Likewise, if a traveler returns to the employer any unspent portion of a travel advance within 120 days after incurring a travel expense related to the travel advance, the traveler will have met the reasonable time period requirement. When this occurs, the unspent portion of the travel advance will not be considered income.

10.80.70.c

When a traveler fails to meet either of the timeliness criteria stated in item b above, the agency is required to consider the unsubstantiated travel expense and the unspent portion of the travel advance as income and deduct the applicable payroll withholding taxes from the traveler's next semi-monthly earnings. Consequently, agencies are required to establish tracking systems in order to comply with this IRS regulation.



10.90 Travel Rates

10.90.10

January 1, 2015

Reimbursement rates

10.90.10.a

This section provides lodging, subsistence, and mileage rates for state officials and employees traveling on official state business (RCW 43.03.050). The Office of Financial Management (OFM) revises this section periodically based upon changes to source documents produced by three separate agencies of the federal government as well as changes required by the State Legislature.

10.90.10.b

Lodging, Meals, and Private Vehicle Mileage Rates for the Continental USA

Refer to Subsection 10.90.20.

10.90.10.c

High Cost Lodging and Subsistence Rates for the Continental USA

Per Diem allowances for High Cost Locations in the Continental USA are periodically revised by the U.S. General Services Administration (GSA) and can be accessed online:

- For locations within Washington state, refer to the Per Diem Rates map on OFM's Administrative and Accounting Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.
- For locations outside of Washington state, refer to the GSA website at: www.gsa.gov. Select U.S. Per Diem Rates to view rates for the Continental USA. Taxes may be added to the lodging rates shown in these tables.

If the travel location is not listed (city or county), use Subsection 10.90.20 lodging and subsistence rates for non high-cost areas.

For cities in the U.S. where the counties are not known, refer to the National Association of Counties website at:

http://www.naco.org/counties/queries/city_srch.cfm.

10.90.10.d **Lodging and Subsistence Rates for the Non Continental USA and Foreign Locations**

Per Diem allowances for foreign locations, Alaska, Hawaii, and US Possessions are revised monthly and can be accessed online:

- Refer to the U.S. Department of State – Foreign Per Diem Rates website at:
http://aoprals.state.gov/content.asp?content_id=184&menu_id=78.
- Rates for Alaska, Hawaii, and U.S. possessions follow the foreign rates at: <http://www.defensetravel.dod.mil/perdiem/perdiemrates.html>.

Use the outside CONUS, Non-Foreign Overseas, and Foreign query tool. Most of the lodging rates in these tables include all taxes. However, taxes on lodging are separately reimbursable for Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and U.S. possessions.

10.90.10.e State agencies without access to the Internet may contact their OFM Accounting Division Consultant or Travel Policy Consultant to obtain the current rates for Continental USA, Non Continental USA, and Foreign locations.

10.90.20
January 1, 2015

Reimbursement rates for lodging, meals, and privately owned vehicle mileage

The following summary shows the reimbursement rates for lodging, meals, and privately owned vehicle mileage for the Continental USA:

Reimbursement Rates for Lodging, Meals, and Privately-Owned Vehicle Mileage

For the Continental USA - 48 Contiguous States and the District of Columbia

Rates as of January 1, 2015	Notes																																			
<p>Maximum Allowable Lodging Rates (see notes for tax treatment)</p> <p>Non High-Cost Locations (In State and Out-of-State)</p> <ul style="list-style-type: none"> • Maximum rate = \$83.00 / night plus tax • Exception to maximum rate = \$193.50 / day $\{(83 + 46) \times 150\%$ <p>High-Cost Locations. For rates for individual high cost locations in the Continental USA, refer to the U.S. General Services Administration website at: www.gsa.gov.</p> <p>Seasonal Lodging Rates. For out of state locations, refer to the U.S. General Services Administration website at: www.gsa.gov. For seasonal rate information for Washington state locations, refer to the state Per Diem Rates map on OFM's Travel Resources website at: http://www.ofm.wa.gov/resources/travel.asp.</p>	<p>The reference for the maximum lodging rates is on the U.S. General Services Administration website at: www.gsa.gov. Select U.S. Per Diem Rates by Location (Continental USA) to view rates for the contiguous 48 states (amounts shown are before adding applicable state and local taxes to the reimbursement rates) or Foreign Per Diem Rates (taxes included) to view rates for Alaska, Hawaii, and U.S. possessions.</p>																																			
<p>Meal Rates (including taxes and tips and incidental expenses)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 20%; text-align: center;"><u>Non High-Cost Locations</u></th> <th style="width: 10%;"></th> <th colspan="4" style="width: 45%; text-align: center;"><u>High-Cost Locations</u></th> </tr> </thead> <tbody> <tr> <td>Breakfast</td> <td style="text-align: center;">\$11.00</td> <td style="text-align: center;">\$13.00</td> <td style="text-align: center;">\$14.00</td> <td style="text-align: center;">\$15.00</td> <td style="text-align: center;">\$16.00*</td> <td style="text-align: center;">\$18.00</td> </tr> <tr> <td>Lunch</td> <td style="text-align: center;">14.00</td> <td style="text-align: center;">15.00</td> <td style="text-align: center;">17.00</td> <td style="text-align: center;">18.00</td> <td style="text-align: center;">20.00</td> <td style="text-align: center;">21.00</td> </tr> <tr> <td>Dinner</td> <td style="text-align: center;"><u>21.00</u></td> <td style="text-align: center;"><u>23.00</u></td> <td style="text-align: center;"><u>25.00</u></td> <td style="text-align: center;"><u>28.00</u></td> <td style="text-align: center;"><u>30.00</u></td> <td style="text-align: center;"><u>32.00</u></td> </tr> <tr> <td>Totals</td> <td style="text-align: center;"><u>\$46.00</u></td> <td style="text-align: center;"><u>\$51.00</u></td> <td style="text-align: center;"><u>\$56.00</u></td> <td style="text-align: center;"><u>\$61.00</u></td> <td style="text-align: center;"><u>\$66.00</u></td> <td style="text-align: center;"><u>\$71.00</u></td> </tr> </tbody> </table>		<u>Non High-Cost Locations</u>		<u>High-Cost Locations</u>				Breakfast	\$11.00	\$13.00	\$14.00	\$15.00	\$16.00*	\$18.00	Lunch	14.00	15.00	17.00	18.00	20.00	21.00	Dinner	<u>21.00</u>	<u>23.00</u>	<u>25.00</u>	<u>28.00</u>	<u>30.00</u>	<u>32.00</u>	Totals	<u>\$46.00</u>	<u>\$51.00</u>	<u>\$56.00</u>	<u>\$61.00</u>	<u>\$66.00</u>	<u>\$71.00</u>	<p>To determine which high cost meal rate applies for a specific high cost location in the Continental USA, refer to the U.S. General Services Administration website at: www.gsa.gov. (Meal rates will be referred to as subsistence rates.) When calculating the meal breakdown for high cost meal locations in the Continental USA or Foreign Locations not listed in the table to the left, use the percentages in Subsection 10.40.10.c.</p> <p>*\$66.00 meal rate is for reference only; no WA state location currently has \$66.00 meal allowance.</p>
	<u>Non High-Cost Locations</u>		<u>High-Cost Locations</u>																																	
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<p>Non High-Cost Per Diem Rate</p> <ul style="list-style-type: none"> • Daily rate = \$129.00 / day = Non high-cost lodging rate (\$83) + Non high-cost meals rate (\$46) • Hourly rate = \$129.00 / 24 hours = \$5.38 per hour 	<p>Certain types of boards and commissions use both daily and hourly rates (Section 10.70). Also, the hourly rate is used when an employee is authorized to use a privately owned travel trailer or camper (Subsection 10.30.70).</p>																																			
<p>Privately-Owned Vehicle (POV) Mileage Rate = \$0.575/ mile</p>	<p>Source: IRS Revenue Procedure 2014-79.</p>																																			
<p>Privately-Owned Aircraft Mileage Rate = \$1.31/ statute mile</p> <p>Airplane nautical miles (NMs) should be converted into statute miles (SMs) when submitting a voucher using the formula (1 NM equals 1.15077945 SMs).</p>	<p>Refer to the U.S. General Services Administration website at: www.gsa.gov. Nautical mile information can be found on several websites including: www.airportcitycodes.com/</p>																																			
<p>Privately-Owned Motorcycle Mileage Rate = \$0.53 / mile</p>	<p>Source: Federal Register Vol. 78, No. 243 Dec. 18, 2013.</p>																																			