



State of New York  
Office of the State Comptroller  
Travel Manual

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## Travel Policy Statement

The purpose of this Travel Manual is to help agencies, employees and certain public officials understand and apply the State's travel rules and regulations and to provide instructions regarding reimbursement for expenses while in travel status. The Office of the State Comptroller sets [rules and regulations](#) for reimbursement of expenses incurred while traveling on official State business. These rules and regulations are also included by reference in collective bargaining agreements. When an employee travels on official State business, only actual, necessary and reasonable business expenses will be reimbursed.

With the implementation of the Statewide Financial System (SFS), employee reimbursements will be processed and paid through the Employee Expense function, and non-employee expenses will be processed through the Accounts Payable (AP) function.

As discussed in more detail in this manual, the State of New York has a Travel Card Program (travel card) to provide State employees with a mechanism to pay for travel expenses.

In conjunction with the implementation of SFS, the Office of General Services (OGS) created the Non-Employee Travel Card (NET-Card), which is to be used for non-employee travel expenses. NET-Card transactions are reconciled through the SFS AP function and should not be used for employee travel expenses. [OGS](#) has posted additional information on the set-up and maintenance of NET-Card accounts.

A procurement card should be used when making State purchases of goods and services not related to employee or non-employee travel. For more information related to the appropriate use of an agency issued procurement card, refer to the [Citibank Procurement Card Guidelines](#).

## General Guidelines and Responsibilities

- Employees are in travel status when they are more than 35 miles from both their official station (defined on page 3) and their home.
- The designation of official station will be determined by agency management in the best interest of the State and not for the convenience of the employee. The Comptroller's Office reserves the right to request justification from an agency to support its designation of official station. Official station designation relates to the position, not to the person (i.e., a full-time employee working for one agency in one position will have only one official station; a part-time employee working for two agencies in two different positions will have two official stations).
- Travel between the employee's home and official station is considered commuting and should not be reimbursed. Reimbursing commuting costs can have significant tax consequences for the employee (please visit the *Guide to Financial Operations* [Chapter XIII, Section 6](#) for more information).
- Expense reports (formerly called vouchers) must be submitted within 30 days of the end of the travel event in order to reimburse the traveler for out-of-pocket expenses, and in order to reconcile the associated agency travel card bill.
- Agencies should check OGS contracts for the type of travel-related services available. Currently, OGS has contracts for car rentals, air travel, and centralized travel agent services, both statewide and regional. Travel agents may charge a transaction fee for various services. You can obtain more information on these contracts through the [OGS web site](#).

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## *Agency Responsibility*

### Ensure:

- all authorized travel is in the best interest of the State
- all expenses are actual, reasonable and necessary
- the most economical method of travel is used in the best interest of the State
- compliance with Internal Revenue Service (IRS) regulations
- the official station of each employee is designated in the best interest of the State
- employees obtain appropriate approvals prior to traveling, and exceptions or waivers are justified and necessary
- adequate funds are available for travel
- all travel card charges are reconciled correctly
- any overpayments or improper charges are recovered promptly
- all expenses comply with the State Comptroller's [rules and regulations](#), this Travel Manual, the [Guide to Financial Operations](#) and policies published by oversight agencies such as the Division of the Budget (DOB) and the Governor's Office of Employee Relations (GOER)
- if the agency processes expense reports through the Office of General Service's Business Service Center (BSC), all expenses comply with BSC requirements
- original receipts are maintained in accordance with State Archives and Records Administration (SARA) guidelines

### Establish:

- an agency-specific policy related to travel procedures when employees are in travel status
- procedures to ensure accountability of cash advances and appropriate use and timely reconciliation of the travel card
- procedures for the review and approval of employee expense reports in a complete and timely manner

### Provide:

- guidance and training to agency supervisors and staff in proper procedures for reimbursing travel expenses
- a means (e.g., travel card, cash advance) to minimize out-of-pocket travel expenses and control all travel-related documents (e.g., expense reports, tax exempt certificates)

### Maintain:

- legible receipts and other supporting documentation, which must be made available for audit upon request. (Original receipts or legible scanned copies are acceptable. For more information about required receipts, see [chart](#) on page 11 of this Travel Manual.) Agencies are required to maintain the receipts and cannot delegate this responsibility to the travelers.

## *Supervisor's Responsibility*

- know the State's travel rules and regulations
- know your agency's specific travel policies and procedures
- know your staff's official station and the effect of his or her travel reimbursement, including, where applicable, the taxability of reimbursement (please visit the [Guide to Financial Operations Chapter XIII, Section 6](#) for more information)
- authorize travel only when necessary
- review travelers' itineraries in advance to ensure the most economical method of travel is used in the best interest of the State

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- verify that expense reports are within allowable rates and all required documentation is included (e.g., scanned or attached) and that expenses are actual, reasonable and necessary (for more information about required receipts, see [chart](#) on page 11 of this Travel Manual)
- review and approve expense reports in a complete and timely manner

### *Traveler's Responsibility*

- know State travel rules and regulations
- know your agency's policies and procedures
- know your official station and its effect on (i) your eligibility for travel reimbursement, and (ii) the taxability of certain expenses (please visit the *Guide to Financial Operations* [Chapter XIII, Section 6](#) for more information)
- obtain necessary approvals for travel, including method of travel
- secure the most economical method of travel in the best interest of the State
- obtain all necessary travel documents (e.g., expense report, tax exempt certificate, receipts)
- use the travel card to minimize out-of-pocket expenses
- maintain an accurate record of expenses including departure and return times, and mileage
- include required receipts or documentation when submitting expense report (for more information about required receipts, see [chart](#) on page 11 of this Travel Manual)
- submit claims for reimbursement for only actual allowed expenses within reimbursement rate limits
- promptly account for any cash advance received, or charges made to the travel card
- complete and submit expense reports accurately, within 30 days of the end of the travel event

### **Official Station**

The official station is the employee's usual work location. The official station is designated by the agency, and the designation must be in the best interest of the State. The purpose of an official station is to establish when the employee is in travel status and eligible for reimbursement of travel expenses. Travel between the employee's home and official station is considered commuting and is generally not reimbursable. The employee's home is considered to be in the city or town in which the employee primarily resides when working at his or her official station. If an employee works at more than one location, the employee's official station will normally be the employee's main place of business (i.e., the place where the employee works more time than any other work location). While an agency can still make a designation in the best interest of the State, if an agency assigns an official station that is not an employee's main place of business, there may be tax reporting obligations on the part of the State and potentially significant tax consequences for the employee. Please visit the *Guide to Financial Operations* [Chapter XIII, Section 6](#) for additional guidance on the potential tax consequences of assigning an incorrect official station.

### **Determining Travel Status**

When employees are on assignment at a work location more than 35 miles from both their official station and their home, they are considered in travel status and are eligible for reimbursement of travel expenses in accordance with this Travel Manual. Employees must obtain appropriate approvals prior to traveling for an assignment.

### **Travel in Proximity of Official Station or Home**

When an employee is assigned to work at an alternate work location which is less than 35 miles from either his or her home or his or her official station, the employee is not considered to be in travel status, but rather is considered to be traveling in the proximity of his or her official station. When traveling in the proximity of

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home or official station, an employee using a personal vehicle is, as outlined below, entitled to reimbursement of transportation expenses associated with travel:

- from home to an alternate work location
- between the official station and an alternate work location
- between alternate work locations
- from an alternate work location to the employee's home

When travel is from an employee's home to an alternate work location, or from an alternate work location to home, at a minimum, transportation expenses must be reimbursed using the lesser of 1) mileage between the employee's home and the alternate work location or 2) mileage between the employee's official station and the alternate work location, times the IRS mileage reimbursement rate. This reimbursement method is called the "lesser of mileage rule." Agency management has the discretion to establish a reimbursement policy that provides for reasonable reimbursement of transportation expenses in excess of the amount calculated under the "lesser of mileage rule."

When travel is between an employee's official station and an alternate work location, or between two or more alternate work locations, transportation expenses must be reimbursed by payment for the actual mileage between such locations, times the IRS mileage reimbursement rate.

The expense of meals or lodging within the proximity of the official station will not normally be reimbursed unless it is in the best interest of the State, as determined by the head of the agency's finance office. Reimbursement for travel in the proximity of the home or the official station is subject to the audit of the Comptroller. Transportation costs should not be allowed between any employee's home and his or her official station. On the rare occasion, when commuting costs are paid, there are tax consequences associated with the reimbursement. For additional information, please visit the *Guide to Financial Operations* [Chapter XIII, Section 6](#).

[Click here for examples of the application of the lesser of mileage rule.](#)

### **Reimbursement Allowances**

#### *Overnight Travel Reimbursement*

Employees may choose one of two methods for reimbursement for overnight travel, whichever is to their advantage. Travelers may not, however, combine the two methods on the same overnight trip. An overnight trip is defined as dinner, lodging and breakfast the following morning. Breakfast and dinner are reimbursable meals; lunch is not.

#### Unreceipted Method (Method 1)

This method provides for a flat rate allowance for meals, lodging and incidental expenses regardless of where lodging is obtained, including lodging with relatives or friends. Rates are established based on the city or county where lodging is obtained or the location to which the employee was traveling (whichever rate is less), and such location must be indicated on the expense report. No receipts are required when using this method. Current rates are as follows:

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<b>Location</b>	<b>Per Diem</b>
New York City and Nassau, Suffolk, Rockland and Westchester Counties	\$50.00
Cities of Albany, Binghamton, Buffalo, Rochester, Syracuse and their respective surrounding metropolitan areas	\$40.00
All other locations in New York State	\$35.00
Out of State (this includes any out of state tax on lodging)	\$50.00

Travelers using this unreceipted method are also eligible for an additional \$5.00 for breakfast on the day of departure if they have to leave at least one hour before their normal work start time. They are also eligible for an additional \$12.00 for dinner on the day of return if they return at least two hours later than their normal work ending time.

For example, a traveler leaves Albany at 7:00 a.m. heading to New York City. The traveler stays overnight at a friend's house in New York City and arrives back in Albany the next day at 6:00 p.m. The traveler's scheduled work hours are from 8:00 a.m. to 4:00 p.m. The traveler is entitled to the unreceipted per diem of \$50 for the one night stay in New York City. In addition, the traveler is entitled to an additional \$5.00 for breakfast and \$12.00 for dinner.

### Receipted Method (Method 2)

This method provides reimbursement of actual lodging costs and an allowance for meals and incidentals expenses based on federal reimbursement rates for the county of lodging. The per diem rates for locations within the continental United States are revised annually. [Click here for current rates](#). Since rates are based on location of lodging, the city and state must be indicated on the expense report. Receipts are required for lodging, but not for meals when using Method 2.

For each day the traveler is in overnight travel status, the traveler is eligible for reimbursement for lodging up to a maximum lodging per diem and a per diem allowance for meals. The meal per diem is for dinner the first night and breakfast the following day.

Travelers using this method are also eligible for an additional per diem for breakfast if they have to leave at least one hour before their normal work start time the first day, and/or for dinner if they return at least two hours later than their normal work ending time on the last day of travel. In these cases, breakfast and/or dinner will be reimbursed up to the maximum amount of the meal per diem allowance specified for the particular area of lodging. The meal per diem allowance is apportioned for breakfast and dinner. Please visit *Guide to Financial Operations* [Chapter XIII, Section 4.D](#) for current meal allowances.

Maximum lodging rates exclude taxes. For travel within New York State, a Tax [Exemption Certificate \(ST-129\)](#) should be used. For travel outside of New York State, state and local taxes are not included in the maximum lodging amount and will be reimbursed in addition to the per diem amount.

Finally, on occasion, travelers may be unable to find a hotel at a rate that does not exceed the maximum federal lodging per diem rate for the location of travel. If that occurs, travelers must obtain prior approval from his/her agency finance office to exceed the federal rate.

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## *Day Trip Reimbursement*

Travelers may be reimbursed for breakfast and/or dinner for day trips based on departure and return times. Travelers are entitled to reimbursement for breakfast if they have to leave at least one hour before their normal work start time, and/or for dinner if they return at least two hours later than their normal work ending time.

Travelers without meal receipts are reimbursed \$5.00 for breakfast and/or \$12.00 for dinner. For example, a traveler leaves Albany at 7:00 a.m. for New York City. The traveler arrives back in Albany the same day at 6:00 p.m. The traveler's scheduled work hours are from 8:00 a.m. to 4:00 p.m. The traveler is entitled to \$5.00 for breakfast and \$12.00 for dinner.

Travelers with meal receipts are reimbursed up to the maximum amount of the meal per diem allowance (Method 2) specified for the particular area of travel. The meal per diem allowance is apportioned for breakfast and dinner. Please visit the Guide to Financial Operations [Chapter XIII, Section 4.D](#) for current meal breakdowns.

Day trip meal reimbursements are reportable as income to the IRS.

## *Meals and Lodging Provided by Agency*

If meals and/or lodging are provided by the employee's agency or another agency without charge to the traveler, that fact including the name of the agency must be indicated on the expense report. Lodging and/or meals when provided at no cost to the employee by a State agency or third party as part of an assignment are not reimbursable. If only lodging was provided, meal allowances based on location of lodging may still be claimed.

## *Weekend Allowance*

Travelers are allowed lodging and meals for weekends when their agency deems it necessary for them to be in travel status. An additional reimbursement over and above the per diems may be allowed in accordance with the traveler's bargaining agreement if the traveler is 300 miles or more away from home and official station. This could occur when the agency has a business need for an employee to remain in travel status over a weekend, or when it is more economical for the State to have the employee remain in the location (e.g., where the round trip airfare exceeds the cost of meals and lodging over the weekend).

## **Miscellaneous Expenses**

Only actual, reasonable and necessary business-related expenses will be reimbursed, and such expenses must be properly indicated and justified on the expense report.

## *Reimbursable Expenses*

Business-related expenses such as:

- Telephone calls
- Internet connection fees
- Baggage transfer and storage expenses
- Supplies and materials



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## *Nonreimbursable Expenses*

Non-business related expenses such as:

- Speeding fines
- Parking tickets
- Laundry
- Entertainment (e.g., theater tickets, in-room movies)
- Other personal charges

## **Conference Considerations**

Whenever possible, agency-sponsored conferences should be arranged at facilities honoring the federal per diem rates for meals and lodging. The cost of meeting room rentals, equipment, luncheons and breaks is normally paid directly by the agency. In selecting the conference site, the agency should consider cost, location and other special requirements. Standard procurement procedures should be followed.

On occasion, travelers must attend conferences sponsored by other organizations at facilities which exceed the maximum lodging rate. Travelers must obtain prior approval from their finance office to exceed the rate. Finance offices, when considering an employee's request to exceed government rates, should consider the following:

- Available lodging within the rate at a location nearby
- Transportation costs saved by staying at the conference site
- Late evening or early morning conference events
- Whether the attendee is an officer of the sponsoring organization
- Whether the attendee is a speaker or is performing other functions essential to the conference

Social activities such as sightseeing and golf outings are considered personal expenses and will not be reimbursed.

When meals and/or lodging are provided as a part of a conference or event, additional reimbursement is not permitted. If the meals and/or lodging are provided by a third party, there may be ethics considerations that should be discussed with your agency's ethics officer before the conference or event takes place.

## **Foreign Travel**

Travel outside the continental United States is reimbursed based on the maximum per diem allowance established by the U.S. Department of State. The foreign per diem rates are published monthly and are available on the [U.S. Department of State](#) website.

Foreign travel rates provide for lodging costs up to a maximum amount and an allowance for meals and incidental expenses. Similar to Method 2, the meal per diem is for dinner the first night and breakfast the following day. Travelers are also eligible for an additional per diem for breakfast if they have to leave at least one hour before their normal work start time the first day, and/or for dinner if they return at least two hours later than their normal work ending time on the last day of travel. In these cases, the traveler would be entitled to 20 percent of the foreign meal per diem for breakfast or 80 percent for dinner.

Expenses directly related to lodging and meals are included in the foreign per diem allowance; however, some expenses unique to foreign travel may be reimbursed at the discretion of the agency, such as:

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- Passport fees
- Visa fees
- Cost to convert currency
- Traveler's checks fees
- Laundry charges for extended stay
- Departure taxes

### **Extended Travel**

When an employee is in travel status over an extended period of time or makes frequent trips to a single location, lodging may be obtained at a non-traditional hotel or motel such as an apartment, rooming house, bed and breakfast, or private residence. Travelers must obtain prior approval from their agency's finance office to obtain reimbursement for such lodging. Documentation must be submitted justifying the value of the price paid for such lodging, as opposed to the cost of traditional accommodations. Upon submission of a receipt, the employee may be reimbursed on a monthly basis for the lesser of:

- The monthly rental rate charged for the non-traditional lodging, or
- The receipted per diem amount for lodging in the out-of-town location, multiplied by the number of overnight stays at the non-traditional lodging during the month.

For example, if the monthly rental amount paid for non-traditional lodging is \$500, and the federal per diem lodging rate at that location is \$100, the employee would be reimbursed for the full \$500 charged if he or she stays overnight at that location five or more nights during the month. However, if the employee stays overnight at that location for fewer than five nights in that month, the reimbursement for that month is limited to the number of overnight stays multiplied by the federal per diem lodging rate of \$100.

As noted previously under the discussion of the designation of an employee's official station, when an employee is in travel status over an extended period of time or makes frequent trips to a single location, there may be tax reporting obligations on the part of the State, as well as potentially significant tax consequences for the employee. Please visit the *Guide to Financial Operations* [Chapter XIII, Section 6](#) for additional guidance on the potential tax consequences of an employee being in travel status over an extended period of time, or making frequent trips to a single location.

### **Transportation**

Travelers should use the most efficient and cost effective method of transportation available. When choosing a method of transportation, several factors should be considered:

- Distance being traveled
- Travel time
- Number of travelers
- Number of locations to be visited
- Type of transportation available
- Employee salaries and overtime

#### *Common Carrier*

Often times the most efficient and cost effective method of transportation is using a common carrier such as a train, bus, taxicab or airplane. This is especially true when traveling between Albany and New York City. Where possible, travel should be scheduled using [NYS travel services contracts](#) and/or coach accommodations when traveling by commercial air. The contract established by [OGS for airline travel](#) must be used by employees of the Executive Branch agencies. Employees of other branches should obtain the lowest cost coach accommodations available. The passenger's portion of the airline ticket or an e-ticket must

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be submitted with the expense report. Boarding passes are not acceptable. Employees may only use non-contract fares when the fare saves \$200 or more per round trip, and only after having obtained prior approval from their agency's finance office.

Train travel on Amtrak will be reimbursed at the current Amtrak government rate, and the original ticket must be scanned or attached and included with the expense report.

When a common carrier is available but a more expensive method is chosen without sufficient justification, agencies may reimburse only the common carrier rate. Any unused common carrier tickets should be returned to the agency finance office for a refund or credit on a future trip. If a trip is cancelled at the direction of the agency, the traveler will not be responsible for any costs incurred. If a trip is cancelled for the traveler's convenience, he or she may be responsible for any costs.

Charges for traveling by common carrier between a transportation terminal (airport, bus or train station) and home or official station may be incurred and are reimbursable for actual costs. Personal car mileage is reimbursable in accordance with collective bargaining agreements. The personal vehicle mileage rate for Management Confidential employees will be consistent with the Governor's Office of Employee Relations annual notification to OSC regarding the IRS's standard mileage rate.

### *Personal Vehicle*

A personal vehicle may be used for State business purposes when a State vehicle or common carrier is not available, is not cost effective or is otherwise not appropriate (for example, there is a need to transport voluminous files or documents and use of a State vehicle or common carrier is not practical). Mileage reimbursement rates are determined by the IRS and collective bargaining agreements.

Charges for gasoline, oil, accessories, repairs, depreciation, anti-freeze, towing, insurance and other expenditures will not be allowed. These are considered operational costs and are covered in the mileage allowance.

Travelers who are required to use their personal vehicles to transport clients or residents or heavy building or construction materials will receive additional mileage reimbursements in accordance with their collective bargaining agreements. The additional mileage reimbursement may be reportable as income to the IRS. For more information, please visit the *Guide to Financial Operations* [Chapter XIII, Section 12](#).

### *State Vehicle*

If available, State vehicles should always be considered when the use of an automobile is required. Gasoline and other necessary expenses incurred while a State vehicle is being used for business purposes will be reimbursed. Emergency expenses, if justified, will be reimbursed.

Agencies are responsible for setting policy to address the use and assignment of State vehicles by their employees. For guidance in developing a Fleet Management Policy, go to the Budget Policy and Reporting Manual – [Item D-750](#), issued by the Division of the Budget.

### *Rental Vehicle*

When a rental vehicle is necessary and prudent, agencies should use the OGS centralized passenger vehicle rental contract. Information about this contract may be obtained from the agency's finance office or the [OGS Travel Contracts website](#). When renting a vehicle for State business, the traveler should rent in the name of New York State and sign the agreement as the agent for the State. Any gasoline purchases and other direct

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costs associated with the vehicle will be reimbursed. Reimbursement for personal car mileage when using a rental vehicle will not be allowed. Employees who utilize rental vehicles for personal use must reimburse the State for the cost of any charges incurred as a result of such personal usage.

The travel card provides full insurance coverage and should be used for all rentals that are 31 days or less. If the card is used, additional insurance should not be purchased. If it is not used, it is recommended that the traveler purchase the collision damage waiver. Travelers should check with their agency's travel coordinator or finance office for the reimbursement policy for this expense.

If the collision damage waiver is not purchased and the travel card is not used, the traveler's agency is responsible for any damages to the vehicle. In case of accidents, travelers should notify their agency immediately to file a claim.

### *Travel by Personally Owned Airplane*

Authorization by the agency head is required for the use of a traveler's privately owned plane while on State business. A liability insurance policy must be currently in force and provide coverage of at least \$1,000,000.00 with the State of New York as a named/additional insured and loss payee. The insurer must be licensed by the State Department of Financial Services to conduct business in New York State, and a copy of the policy must be filed with the agency's chief fiscal officer.

Travel by privately owned plane will be reimbursed at the lesser of the personal car mileage rate (regardless of the number of passengers carried) or the published coach fare for each passenger on State business (if commercial air transportation is available between points of travel).

### *Additional Transportation Expenses*

Toll charges will be reimbursed whether paid in cash or with an EZ Pass issued to the employee. Agencies may not establish EZ Pass accounts for employees' personal cars. However, EZ Pass accounts may be established for State vehicles. Such accounts will be established in the name of New York State. Those officers and employees who are permitted to utilize State vehicles for personal use must reimburse the State for the costs of any EZ Pass charges incurred during any personal usage.

All reasonable and necessary parking charges will also be reimbursed. Valet parking fees will only be reimbursed if it is an unavoidable expense (for example, when the hotel only offers valet parking).

Additionally, reasonable and customary tips for allowable valet parking and taxicab fees will be reimbursed.

## **Travel Card Program**

The State of New York has a Travel Card Program (travel card) which was created to provide employees with a mechanism to pay for travel expenses. The travel card is generally available to all employees who are expected to travel at least once a year as part of their job. Applications should be made through agency finance offices. Only appropriate travel expenses may be charged to the card.

Advantages to using the travel card include:

- Charges are billed directly to the State
- The need for travel advances will be reduced
- The agency and State will be able to capture a true picture of travel expenses
- Travelers using the card will not need to carry large amounts of cash or use personal credit cards

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- The program provides automatic business travel accident insurance when transportation is charged to the card

Travel cards are to be used to pay only those expenses relating to travel costs incurred when traveling on official State business. Employees may not use travel cards to make personal purchases, even if they intend to reimburse the State for those expenses. In addition, travel cards must not be used to pay expenses that are not travel-related.

A procurement card should be used when making State purchases of goods and services not related to employee travel. A NET-Card should be used when making State purchases for non-employee travel expenses.

An expense report must be submitted detailing all expenses including both travel card charges and out-of-pocket expenses. Agency finance offices will reimburse out-of-pocket expenses and pay the travel card directly. Expense reports must be submitted within 30 days of the end of the travel event, since they provide information necessary to reconcile the travel card bill and refute potentially fraudulent charges. Revocation of an individual's travel card will occur upon repeated delays in the submission of expense reports. Expense reports must be submitted for all charges whether or not out-of-pocket expenses were incurred.

Improper or unauthorized charges may result in mandated reimbursement to the agency by the employee, suspension or loss of privileges related to the travel card, and/or disciplinary action.

Agencies are responsible for recovering any overpayments or improper charges as well as ensuring the bill is reconciled correctly. Agencies may establish policies similar to the controls and accounting for cash advances. Improper charges may be recovered from an employee's reimbursement for out-of-pocket expenses, paychecks or any other monies owed to the employee.

Employees leaving the agency must turn in their travel card prior to leaving. Agency finance offices are responsible for verifying any outstanding charges and canceling an employee's travel card before the employee's final paycheck is issued.

### **Travel Advances**

Agencies should encourage the use of the travel card and are expected to provide a travel card to each traveler who is expected to travel at least once a year as part of his or her job. This enables travelers to charge travel expenses directly to the State and avoid the need for advance payments. When use of the travel card is not viable, agencies have the discretion to issue a travel advance to the traveler to pay expenses while on official State business. The traveler may request a travel advance by submitting an application to his or her agency's finance office. The amount of the advance is limited to what can be reasonably estimated to be the traveler's expected business expenses.

Agencies must have procedures to ensure: timely accounting of travel advances, including timely submission of expense reports; an employee returns any excess travel advance amount within a reasonable time; and an employee does not leave the agency's employment with an outstanding travel advance. If necessary, recovery of funds may include deductions from the employee's salary or other monies due him or her.

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## Receipt Requirements

Travelers must provide receipts with expense reports in accordance with the chart below\*:

Expense Type	Documentation Required
Charge on the State Travel Card	Receipt
Transportation by Common Carrier (e.g. train, bus, airplane, subway)	Ticket stub if purchase price is printed on the stub; receipt and ticket stub if purchase price is not printed on the stub
Taxi	Receipt
Rental Car	Receipt showing return time
Tolls - EZ Pass	EZ pass statement with applicable charges indicated
Tolls – Cash	Receipt
Gas	Receipt
Day Trip Meals - Receipted	Receipt
Hotels - Receipted	Receipt
Miscellaneous and incidental expenses	Receipt

\* Business Units have the discretion to, on occasion, allow reimbursement if a receipt is misplaced or illegible and there is no reason to question the legitimacy of the expense.

For unreceipted expenses, such as mileage and unreceipted per diems, receipts are not required. However, travelers may be required to document these expenses in other ways (e.g. the AC-160s and AC-132s).

## IRS Requirements

The IRS generally requires withholding and W-2 reporting for the following types of travel reimbursements:

- Per diem amounts paid in excess of the rates allowed by the federal government which are not supported by receipts
- Meal allowances paid for non-overnight travel or day trips
- Mileage reimbursements in excess of the maximum federal rates
- Reimbursement for expenses incurred at a single location when the job assignment is realistically expected to last in excess of one year, or does in fact exceed one year. Please visit the *Guide to Financial Operations* [Chapter XIII, Section 6](#) for additional guidance.
- Reimbursement for travel expenses from an employee's residence to his or her main place of business (i.e. the place where the employee works more time than any other work location – also known as the employee's tax home). If an employee regularly works in more than one place, the employee's tax home is the general area where the employee's main place of business or work is located. Please visit the *Guide to Financial Operations* [Chapter XIII, Section 6](#) for additional guidance.

Completing expense reports with the correct expense types will allow SFS to automatically generate the necessary information required by the IRS for reporting taxable payments. Please visit the *Guide to Financial Operations* [Chapter XIII, Section 12](#) for detailed explanations and procedures regarding taxable travel reimbursements.

## Interviews for Employment

In accordance with State Finance Law Section 203 and 2 NYCRR § 8.14, the appointing officer of an agency may authorize reimbursement for travel expenses necessarily incurred by candidates attending

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interviews for positions for which there is a shortage of qualified candidates. Positions in the competitive class for which there are shortages of qualified candidates shall be determined by the State Department of Civil Service; for positions outside the competitive class, such determination shall be made by the head of the agency in which the positions are authorized. Reimbursement will be allowed to candidates who reside over 50 miles from the place of interview in accordance with the rules detailed in this Travel Manual. Expenses may include transportation, food, and lodging.

### **Commissioners and Certain Senior Officials**

In accordance with State Finance Law Section 109(5) and Section 24 of Chapter 986 of the Laws of 1984, Commissioners and certain senior officials are entitled to reimbursement for actual and necessary transportation expenses and a fixed per diem when in overnight travel status in accordance with the following schedule:

- \$100 per day in New York City and the counties of Erie, Monroe, Nassau, Suffolk and Westchester
- \$75 per day for travel to all other locations

The fixed per diem rates (as opposed to the receipted rates set forth in Method 2 described previously) provide for a flat rate allowance for meals, lodging and incidental expenses regardless of where lodging is obtained, including lodging with relatives or friends. No receipts are required when using the fixed per diem rates.

Instead of the fixed per diem rates described above, alternatively, such officials are entitled to reimbursement of actual and necessary transportation expenses, and for meals and lodging expenses in accordance with Method 2.

Officials may not combine the use of the fixed per diem rates and the receipted rates on the same overnight trip. An overnight trip, for per diem purposes, is defined as dinner, lodging and breakfast the following morning. If an individual has multiple overnights in the same travel event, each is considered its own trip.

#### *Day Trip Reimbursement*

When such an official is in travel status for a portion of a day with no overnight stay, the official is eligible for a \$25 per diem allowance to cover meals and incidental expenses. Alternatively, officials with meal receipts may be reimbursed up to the receipted ([Method 2](#)) reimbursement rates described previously, but cannot mix the two methods in one trip. Since this reimbursement is a meal allowance, choosing this method has tax implications. Please visit the *Guide to Financial Operations* [Chapter XIII, Section 4.D](#) for current meal breakdowns.

#### *Certification of Expense Reports*

In addition to the traveler's certification, all travel expenses by commissioners and senior State officials must be independently reviewed and certified by an appropriate agency employee as being reasonable and necessary, and incurred on behalf of the State. In the case of the travel expenses incurred by the head of an agency, the certifier reviewing the expenses must be someone in a position of authority who is knowledgeable about the travel rules described in this Travel Manual.

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### **Non-Salaried Public Officers**

Non-salaried public officers who are members of boards, commissions, advisory councils, etc. established by law who serve without salary are entitled to reimbursement of actual expenses incurred in the performance of their official duties. For overnight travel, non-salaried public officers may receive a fixed per diem allowance of \$75 per night, or may use the receipted ([Method 2](#)) reimbursement rates described previously. The fixed per diem rate (as opposed to the receipted rates set forth in Method 2) provides for a flat rate allowance for meals, lodging and incidental expenses regardless of where lodging is obtained, including lodging with relatives or friends. No receipts are required when using the fixed per diem rate.

Non-salaried public officers may not combine the use of the fixed per diem rate and the receipted rates on the same trip.

#### *Day Trip Reimbursement*

When such a non-salaried official is in travel status for a portion of a day with no overnight stay, the official is eligible for a \$25 per diem allowance to cover meals and incidental expenses. Alternatively, officials with meal receipts may be reimbursed up to the receipted ([Method 2](#)) reimbursement rates described previously, but cannot mix the two methods in one trip. Since this reimbursement is a meal allowance, choosing this method has tax implications. Please visit the *Guide to Financial Operations* [Chapter XIII, Section 4.D](#) for current meal breakdowns.