

CDE Employee Travel Reimbursement*

Overview for SST/CADI Team Members

Travel expenses

Travel expenses are those expenses incurred while in travel status. Travel status is defined by the IRS as traveling away from home when the duties of your job or profession require you to be away from the general area of your tax home, the city or general area where your main place of business is located, for a period of time substantially longer than an ordinary work day, and you need to get sleep or rest to meet the demands of your work while away. In order to be considered traveling the employee must be farther than 35 miles from the employee's home and regular work location. Basically, an employee is not traveling unless they are more than 35 miles away from where they normally reside and work every day. Other than mileage, travel expenses will only be reimbursed when an employee is in travel status.

Travel expenses generally include; commercial travel, airplane, train, bus, etc., meals, lodging, tips, registration fees, and other expenses incurred related to or necessitated by the travel. A list of reimbursable and non-reimbursable expenses for business travel is contained in this policy. In addition to travel related expenses, other miscellaneous expenses may be reimbursed as travel expenses if they are incurred in relation to and as a result of being in travel status. These would include business related phone calls and fax, business related copying and printing required while away, etc. Reimbursement for travel related expenses may be requested by completing a *Form CDE 83, Employee Travel Expense Reimbursement Request*.

Travel forms submitted with errors will be returned to the employee and the immediate supervisor for correction.

Rules (per state fiscal rules)

Traveler's responsibilities – a traveler is responsible for controlling expenses at a reasonable level and ensuring that the state receives adequate value for the amounts expended. A traveler shall identify expenses incurred for the benefit of the state while traveling away from home and request reimbursement for only those expenses.

Required travel authorization

In-state travel

Prior authorization by the approving authority is required for all in-state travel. If an employee fails to obtain prior approval before traveling or making reservations, they risk not being reimbursed for expenses incurred.

Traveling away from home

Upon completion of travel (or at least monthly for those months in which travel has occurred), an *Employee Travel Expense Reimbursement Request Form 83* must be submitted in order to obtain reimbursement of authorized travel expenses. If lodging, meals or transportation expenses are included in conference or registration fees or are otherwise furnished at no additional cost to the traveler, no reimbursement shall be made for these items. If no meal was provided the traveler may claim the meal allowance expense.

A copy of the conference/meeting agenda must be attached to the request for reimbursement. If travel is outside Colorado, a copy of the out-of-state travel form must also be attached to the reimbursement request form.

Lodging

Employees authorized to travel shall be reimbursed the actual cost of reasonable accommodations. Employees may be required to use approved or designated lodging limited to the cost of commercial lodging. The state lodging directory located at the state travel management website at <http://www.colorado.gov/dpa/dcs/travel> lists lodging vendors across the state with economical rates that have been negotiated by the state. Obtain receipts for lodging to submit with the employee travel expense reimbursement request form.

Meals

The state has chosen to use the standard allowance method for meals, rather than the actual cost method. Under the standard meal allowance method, a traveler shall claim the authorized meal per diem rate for each meal the traveler would normally have eaten while traveling away from home. If a meal is included in a conference fee or is provided with the cost of lodging, a traveler shall not request reimbursement for the standard meal allowance, unless the meal is determined inadequate by the traveler. An explanation of why the meal is deemed inadequate must be attached to the CDE 83-employee request for travel reimbursement form. Under no circumstances shall a traveler request reimbursement for more than the applicable per diem rate. Receipts for meals are not required.

Meals for days traveler departs and returns

The cost of meals for a partial day of travel (excluding travel wholly within a single day), may be reimbursed up to the total aggregate per diem amount for the meals that the employee would be eligible for during the period in travel status.

- Breakfast cannot be claimed unless departure is prior to 5:00 a.m. at the departing city. Lunch cannot be claimed unless departure is before 11:00 a.m. at the departing city or return is after 1:00 p.m. at the destination city. Dinner cannot be claimed, unless return is after 8:00 p.m. at the destination city. The applicable per diem rate is based on where the meal is eaten. The meal per diem amount includes amounts paid for tips associated with the meal.

Allowances for travel wholly within a single day

If travel is wholly within a single day, reimbursement for lunch shall not be allowed. If, however, an employee leaves home on official business prior to 5:00 am and/or remains away from home after 8:00 pm and the official business requires the employee to extend the workday, the approving authority may allow a meal allowance for breakfast and/or dinner for the traveler. If an employee is reimbursed for a meal when travel is wholly in a single day, the amount of the reimbursement will be added to the employees compensation reported on their W-2.

Incidental expenses

The state has chosen to use the standard allowance method for incidental expenses, rather than the actual cost method. Under the standard allowance method, a traveler shall include the total incidental expense per diem rate for each overnight stay, but shall not be reimbursed for incidental expenses for days that do not include an overnight stay. Under no circumstances shall a traveler request reimbursement for more than the applicable per diem rate. Receipts for incidental expenses are not required.

The incidental expense per diem may be claimed for each overnight stay while on official state business when in travel status. The incidental expense per diem covers fees and tips given to porter, baggage carriers, bellhops, hotel maids, and skycaps for airport check-in, and cost of personal telephone calls.

Transportation

A traveler shall be reimbursed only for the dollar equivalent of the most cost beneficial method of transportation available to the traveler that satisfactorily accomplishes the state business. Reimbursement shall be limited to the actual cost of commercial transportation. A traveler requesting reimbursement shall submit receipts for all transportation expenses. Lodging, meals and other reimbursable travel expenses shall be approved only for the period of time necessary to accomplish the state business. When an alternate method of transportation (which is authorized by the approving authority) is used, any additional time required to complete the state business shall be charged to approved leave and expenses are considered personal.

Mileage for personal vehicles

Reimbursement is allowed for actual business mileage traveled, when use of a personal vehicle has been authorized by the approving authority. C.R.S. 24-9-104(2) establishes the mileage rate to be used for reimbursement for official state travel. Commuting expenses incurred while traveling between a traveler's residence and traveler's regular work location are non-reimbursable personal expenses. Current mileage rates are posted on the website of the office of the state controller at:

<http://www.colorado.gov/dpa/dfp/sco/fiscalrules/mileage.htm>

To determine actual business mileage when using a personal vehicle on state business, calculate as follows:

- 1) Use the actual mileage from the point of departure to the destination, and on intervening days, claim actual miles traveled from one business to another. If the employee leaves from home to the travel destination, mileage claimed should be from the employee's residence to the destination.
- 2) Other reasonable mileage can be claimed for travel from employee's lodging to the business destination or from employee's lodging to a restaurant.

To document mileage traveled an employee may attach a screen print from an online mileage calculator such as map quest or Google maps.

Tips

A traveler cannot claim tips as a separate item on a reimbursement request. Tips paid to porter, baggage carriers, bellhops, hotel maids, and skycaps for airport check-in are included in incidental expenses. Tips paid in conjunction with meals are included in the standard meal allowance. Tips paid in connection with taxi and shuttle expenses should be included as part of the taxi or shuttle expense.

Other allowable travel expenses

Reimbursable travel expenses

In addition to lodging, meals, and transportation, the actual expenses identified below, incurred as a part of approved travel, are allowable if necessary to complete state business:

- 1) Commercial transportation such as taxi and shuttle expenses, including tips. A receipt shall be required for each individual ride in a commercial vehicle costing over \$25;
- 2) Parking fees. A receipt shall be required for any single fee over \$25;
- 3) Registration fees for conferences or other meetings. A receipt, copy of the registration form, and copy of the agenda is required for all registration fees paid;
- 4) Telephone, fax, internet, and other similar miscellaneous business expenses paid for state business. A receipt shall be required for any single charge over \$25;

5) Toll road charges. A receipt shall be required for charges over \$25; and

Non-allowable travel expenses

A traveler shall not be reimbursed for the following expenses:

- 1) Alcoholic beverages;
- 2) Entertainment expenses;
- 3) Personal expenses incurred during travel that are primarily for the benefit of the traveler and not directly related to state business (examples include the purchase of personal items such as soap or toothpaste, magazines, snacks, movie rentals and other miscellaneous items);
- 4) Political expenses;
- 5) Late fees for state credit cards;
- 6) Certain insurance coverage – STMP provides travel insurance for travelers who use one of the state credit cards. The cost of additional or other types of coverage shall not be reimbursed the state;
- 7) The cost of traffic fines and traffic tickets;
- 8) Personal telephone calls.
- 9) Valet parking. The traveler may use valet parking; however the traveler will only be reimbursed for the lowest cost parking available.

Special situations

Allowances for travel not solely for state business

In some instances, the purpose of travel may not be solely for state business. It may be partially for official business and partially for personal or political reasons. In these instances, the individual involved shall make a reasonable allocation of the expenses. Where such an allocation is made, the travel reimbursement request shall contain sufficient documentation to indicate the allocation made and the basis for the allocation if a state employee obtains lower rates for lodging or transportation because travel is extended for personal or political reasons, these lower rates shall also apply to the business portion of the trip.

Allowances for travel paid directly by a non-state entity

In limited instances, state officials and employees may be invited to attend committee meetings, seminars or conferences concerning official state business where their travel expenses are either paid directly by the sponsor or reimbursed by the sponsor. In such instances, the employee may accept the invitation if the travel has been approved by their approving authority and does not violate other state statutes or constitutional provisions.

Allowances for travel with spouse, relatives or friends

The state shall not reimburse the cost of an employee's spouse or other person(s) accompanying the state employee on a business trip. Conversely, the state shall not receive any benefit from a lower travel fare resulting from the state employee's spouse, relative or friend accompanying the employee on a business trip.

Sufficient documentation of the cost of the official business portion of the trip must be included with the travel reimbursement voucher.

Allowances for travelers furnishing their own lodging and meals

When employees in travel status are furnishing their own lodging and meals, the state agency may negotiate a special per diem rate for that period of travel. The rate negotiated shall be on a case-by-case basis, and under no circumstances shall the negotiated rate exceed the normal per diem rates established by fiscal rules.