

# DEPARTMENT OF CONSUMER AFFAIRS TRAVEL GUIDE

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Office of Administrative Services Accounts Payable Travel Unit



**January  
2016**

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## Disclaimer

*Bargaining Contracts, California Department of Human Resource (CalHR), Departmental Policy and the State Administrative Manual (SAM) sets forth the information contained in this Travel Guide. If any of the information within is in conflict with the most recent provisions set forth by the said mentioned above then those provisions will supersede this guide. Information provided in this guide is routinely updated by various control agencies. The traveler or user of this guide must always make sure they have the most current information. Click on the web links to view the most current information.*

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## CHAPTER 1 INTRODUCTION AND DEFINITIONS

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### *Introduction*

The purpose of this guide is to provide and define the basic travel reimbursement rules for employees who are required to travel on official State business, methods of travel that are available, and how to use them, in accordance with the State Bargaining Contracts, California Department of Human Resources (CalHR) Travel Rules for Represented Employees sections 599.615–599.638.1 of title 2 of the California Code of Regulations, and the *State Administrative Manual (SAM)* section 700. If any of the information herein is in conflict with the most recent provisions set forth by the bargaining contract or government code sections cited above, then those provisions will supersede this guide. In addition, information provided in this guide is routinely updated by various control agencies. The traveler or user of this guide must always make sure they have the most current information.

Note: The travel reimbursement program is subject to Internal Revenue Service (IRS) requirements. There are no flat reimbursement rates. All items claimed are to be for the actual amount of the expense, up to the maximum rates allowed for all State officers, employees, and agents of the State traveling on official State business.

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### *Who can file a claim?*

**All Department of Consumer Affairs (DCA/Department) employees and any agent of the State (listed below) may request a travel advance and/or travel reimbursement using the appropriate Department forms and the CalATERS Global System. Certain restrictions may apply (see reference-related section for specific requirements).**

**Statutory Board Members** are individuals appointed to serve on boards or commissions established by law. Members are appointed by the Governor, Legislature, or Department Head. Reimbursement for necessary travel expenses is based on the rates for nonrepresented employees.

**Nonstatutory Board Members** are individuals appointed to serve on boards, commissions, committees, or task forces that are created by agency secretaries, department directors, executive officers, or board members on an as-needed basis to fulfill the Department's mission. Reimbursement for necessary travel expenses is based on the rates for nonrepresented employees.

**Proctors** are intermittent hires through the State Personnel Board. Proctors administer written or physical agility exams for civil service classification. Reimbursement for necessary travel expenses is based on the rates for nonrepresented employees.

**Volunteers** are individuals who voluntarily perform services for the State without pay. The volunteer must sign an Oath of Allegiance, which is kept on file at the Department with the Volunteer Service Agreement. Volunteers will be reimbursed for necessary travel expenses at the rate negotiated for State employees performing comparable duties.

### *Terms*

**Short-Term Travel:** Expenses incurred at least 50 miles (one-way) from headquarters and/or residence when applicable, and is less than 31 consecutive days.

**Long-Term Travel:** Travel that is in excess of 30 consecutive days becomes long-term travel. Specific reimbursement rates and reporting requirements apply; contact your Travel Liaison.

**Per Diem Expenses:** Meals, lodging, and all appropriate incidental expenses incurred may be claimed when conducting State business while on travel status.

**Transportation Expenses:** Various modes of transportation used while on official State business; for example, airfare, vehicle, taxi, and shuttle expenses.

**Business Expenses:** Charges necessary to the completion of official State business, such as business phone calls, emergency clothing, and emergency supplies. All purchases shall be justified, and if the total business expense is more than \$25, the claim must be approved by the DCA Accounting Administrator II.

**Conference or Convention:** A meeting with a formal agenda of persons to discuss or consult on specific work-related subjects with the purpose of exchanging views, providing lectures or dialogue, or providing or gaining skills and/or information for the good of the State. Requires an approved conference attendance request prior to attending and must be attached to the [Travel Expense Claim \(TEC\)](#).

**Non-State Sponsored Conference:** Planned, arranged, and funded by an outside entity.

**State-Sponsored Conference:** Planned, arranged, and funded by State agencies for the benefit of the State and/or outside parties for the purpose of conducting State business.

## *Policies*

**Official Established Headquarters:** Shall be designated for each State officer and employee and defined as the place where the officer or employee spends the largest portion of their regular workdays or working time, or the place to which they return upon completion of special assignments. In some instances, however, it may be in the best interest of the Department to designate either an employee's residence address or an assigned geographic area as his/her headquarters. Home-as-headquarters and geographic area designations will be based upon a determination of "economic merit" for geographic and logistical circumstances where the State benefits from such a determination, either in increased efficiencies or reduced costs.

**Signature Authority:** The signature of the approving officer certifies that the traveler is authorized to travel, the expenses incurred were to conduct official State business, and that the items claimed are appropriate and keeping within the rules that govern State business travel. Typically, the approving officer would be the traveling employee's immediate supervisor.

**The Deputy Director of Board Relations** approves Board Presidents' [TECs](#). Once they have been reviewed and initialed by the Executive Officer, the Board President shall approve the Executive Officers' and the Board Members' travel claims. In the absence of the Board President, the Board Vice President shall approve the Executive Officers' and the Board Members' travel claims.

**The Deputy Director of the Office of Administrative Services** approves Bureau and Board Presidents', Bureau Chiefs', Division Chiefs', and Deputy Directors' travel advances, expense claims, conference requests, and authorized signature forms. Also approves for all exception-to-travel status for board and bureau and Travel Advance Requests for nonsalaried employees. In the absence of the Board President, the Board Vice President shall approve the Executive Officers' and the Board Members' travel claims.

In the extended absence of either the Deputy Director of Board Relations or the Deputy Director of the Office of Administrative Services, either can approve the above for boards and bureaus.

All approving officers must have a signature card on file with the Accounting Office before approving a claim.

**Note:** See DCA policy, form, and procedures posted on the [DCA Intranet](#) regarding authorized signatures.

## CHAPTER 2 PER DIEM ALLOWANCES

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### *Introduction*

The State provides for reimbursement of actual and necessary out-of-pocket expenses while traveling on State business. When determining the appropriate amount of reimbursement allowed for meals, lodging, and incidentals, two criteria need to be considered: distance and time. Employees on travel status must be at least 50 miles from home/headquarters. The most direct route determines this distance.

For short-term travel status per diem (meals, lodging, and incidentals), several factors need to be considered, such as:

- The bargaining unit of the employee (represented or excluded).
- Geographical location of travel must be at least 50 miles (one-way) from where the trip begins at headquarters and/or home. Factors include: Which is the closest distance? Is travel during normal working hours or not? Is it a second worksite?
- The timeframe in which the trip started and stopped.
- The type and location of facilities used for lodging.

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### *Lodging Rates*

Short-term reimbursement rates for lodging expenses are as follows. Please review your Bargaining Unit Contract on [California Department of Human Resources \(CalHR\)](#) website for current rates.

*Excluded/exempt employees and represented employees in Bargaining Units (BU) 1–21: Please review your existing Memorandum of Understanding (MOU) for current rates.*

Lodging Reimbursement	Up to the Maximum Rate
<b>Statewide (except for those listed below)</b>	<b>\$90</b> room rate plus taxes
<b>Napa, Riverside, Sacramento Counties</b>	<b>\$95</b> room rate plus taxes
<b>Los Angeles, Orange, Ventura Counties and Edwards Air Force Base</b>	<b>\$120</b> room rate plus taxes
<b>Alameda, Monterey, San Diego, San Mateo, and Santa Clara Counties</b>	<b>\$125</b> room rate plus taxes
<b>San Francisco County and City of Santa Monica</b>	<b>\$150</b> room rate plus tax

Lodging facilities include commercial hotels and motels, and residential property—short term rental, CalHR PML2015-039 Assembly Bill 229, 1/1/16–12/31/2018 (less than 30 days). All rates for reimbursement are limited to State-contracted lodging rates.

[www.calhr.ca.gov/PML%20Library/2015039.pdf](http://www.calhr.ca.gov/PML%20Library/2015039.pdf)

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## Hotel Tax Waiver

The [Hotel/Motel Transient Occupancy Tax Waiver, Form 236 \(New 9-91\)](#), is available on the [DCA Intranet](#) Travel Home Page and should be used whenever possible. This form must be completed in advance and given to the hotel for its records. In most cases, employees must ask for the exemption at time of reservation. Some hotels will not honor the tax waiver.

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## Acceptable Receipts

Lodging receipt must indicate the establishment's name, address, and check-in/check-out dates and times, number of occupancy, room rate, taxes, and method of payment.

In the rare event where an employee chooses to use a third-party vendor (such as Priceline.com, Expedia.com, Travelocity.com, Hotels.com, etc.) to make travel arrangements, the following instructions must be strictly adhered to:

- Employees who request reimbursement for receipts from third-party vendors for lodging expenses related to a State-approved relocation or for lodging expenses incurred while traveling on State business, must provide a valid receipt from the third-party vendor and the commercial lodging establishment where the employee stayed.

Both receipts are required in order to properly substantiate a valid business expense.

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## Sharing a Room

When sharing a room with another State employee, each person can claim half the room rate or one employee can claim the entire amount and reference the other person in the comment section. Both employees should file their travel expense claims ([TECs](#)) at the same time and a copy of the other's claim should be attached to their own.

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## Meal Rates

There are no flat reimbursement rates. All items claimed are to be for the ACTUAL AMOUNT OF EXPENSE, up to the following maximum reimbursement amounts listed below. The employee (or agent of the State) shall not claim reimbursement for any meals provided by or included in the cost of the hotel stay, airfare, and conference or convention registration fee and/or provided by the terms stated in a State contract. Please review your Bargaining Unit Contract on [California Department of Human Resources \(CalHR\)](#) website for current rates.

*Excluded/exempt employees and represented employees in Bargaining Units (BU) 1–21, please review your existing MOU for current rates (see following table).*

Expense	Maximum Reimbursement	Expense	Maximum Reimbursement
Breakfast	\$7	Dinner	\$23
Lunch	\$11	Incidental	\$5

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### *Less Than 24 Hours*

The following table shows conditions under which a represented or nonrepresented employee may be reimbursed for meals while on travel status, if the trip is less than 24 hours:

<b>Starts Trip on OR Before</b>	<b>Returns from Trip on OR After</b>	<b>Entitled To</b>
6 a.m.	9 a.m.	Breakfast
4 p.m.	7 p.m.	Dinner

**NOTE:** Board and committee members are entitled to meals, including lunch, on a one-day trip only when attending official scheduled board or committee meetings. These meal expenses are excused from the travel status mileage requirement, but all time requirements are applicable; for example, start trip at or before 11 a.m. and end at or after 2 p.m. to claim lunch. In addition, meals on trips of less than 24 hours will be reported as a taxable fringe benefit as required by the Internal Revenue Service (IRS).

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### *More Than 24 Hours*

If a trip is more than 24 hours but less than 31 consecutive days, a represented or nonrepresented employee is entitled to breakfast, lunch, and dinner for every full 24-hour period of time while on travel status. The following table shows the meal entitlements for the last fractional period of time:

<b>Starts Trip on OR Before</b>	<b>Returns from Trip on OR After</b>	<b>Entitled To</b>
6 a.m.	8 a.m.	Breakfast
11 a.m.	2 p.m.	Lunch
5 p.m.	7 p.m.	Dinner

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### *Incidentals*

Incidental reimbursement is allowed for every full 24 hours of travel up to the maximum amount allowed per Bargaining Unit Contract for actual necessary expenses. Incidentals include expenses for fees and tips for services such as porters, baggage carriers, and hotel staff. No other items may be claimed as an incidental. Department of Human Resources CalHR PML 2015-003 and Internal Revenue Service (IRS) in IRS Publication 463.

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### *Business-Related Meals*

In rare instances, the cost of business-related meal expenses may be allowed. It must be clearly shown that it was impractical to conduct the State's business during working hours and that the meal took place in conditions beyond the employee's control. Justification should be provided on the [TEC](#).

The statement must include the purpose or goal of each business-related meal and the unusual conditions that justify payment. The employee may claim expenses not to exceed the breakfast, lunch, or dinner allowance, whichever meal was consumed. The amount must be supported by a voucher or receipt for represented employees. Claims must include the establishment, the persons in attendance, and the business conducted during the meal period. No reimbursement is allowed for the meal if the employee claims per diem for that day.

Allowable meals may include: Participants from different cities hold a luncheon to allow one or more of them to make connections on a scheduled flight; an employee is required to go to lunch as a member of a group, such as a board or commission where official business is conducted; the meeting does not adjourn during the lunch and the employee has no choice of place to eat.

Non-allowable meals include: Two or more employees go to lunch together and continue their business as an incidental to the meal; the meal is strictly for public relations purposes; departments call meetings with their own and/or other department employees to conduct State business; the meeting could have taken place during regular working hours.

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### *Receipts*

Although the Department of Consumer Affairs (DCA) does not require receipts for most meals or incidentals (except as noted above), the traveler must retain all their meal and incidental receipts for IRS purposes.

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### *Overtime Meals and Rates*

Overtime meal reimbursement is allowed when the employee works two excess hours either consecutive or contiguous to regular scheduled work hours. Rates and terms are defined by each bargaining unit contract as stated below. In determining the overtime hours worked for meal compensation, do not include any breaks for meals. Only one meal allowance may be claimed each day unless the employee has worked a minimum of 16 hours. For every six additional hours worked in excess of ten hours, another meal allowance may be claimed, not to exceed three overtime meals within 24 hours.

<b>Bargaining Unit</b>	<b>Rate</b>	<b>Consecutive*</b>	<b>Contiguous*</b>
7 & 10	\$7.50	X	
1, 4, 11 & 14	\$8.00		X
2, 9, 12, 16 & 19	\$8.00	X	
Excluded & 21 (exempt FLSA)	\$8.00	X	

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### *Definitions*

**Consecutive:** Works either two hours before or two hours after normal work hours on a regular scheduled workday; works two hours in excess of normal work hours on weekends, holidays, or regular scheduled day off (RDO).

**Contiguous:** Works two or more hours in excess of the number of hours worked on regular scheduled workday.

**Excluded:** Work Week Group Exempt (WWGE) and Represented Employees Exempt from Fair Labor Standards Act (FLSA) are only entitled to overtime meals for extended arduous work.

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### *Arduous Work OT Meal\**

**Meals for Extended Arduous Work:** On those rare occasions when an employee who is in a Work Week Group other than Work Week Group 2 would be required to physically or mentally work ten hours or more (not including any breaks for meals) for an extended period of time. The employee, with approval of the appointing authority, may claim the actual cost of an arduous work meal up to \$8. Such meals should only be approved when it is clear that the work schedule is consistently in excess of a normal full-time schedule. Occasional extra hours worked, consistent with the nature of other than a Work Week Group 2 schedule, do not meet the criteria for Extended Arduous Work Meals.

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### *Excess Lodging Policy and Procedure*

Request for reimbursement of lodging expenses in excess of the State-specified rates, excluding taxes, must be received ten days prior to the trip. Approval is required from the DCA Accounting Administrator II if less than \$150 and the CalHR if more than \$150. The [Excess Lodging Rate Request \(STD 255C\)](#) form located on [DCA Intranet](#) should be completed and contain the following:

- A list of at least three hotels contacted using the [Concur CalTravel Store](#) website to obtain State rate lodging. Contact additional hotels if no State rate hotels are found within the work area.
- Supporting documentation that a reasonable effort was made to locate lodging at State-specified rates. Using only higher-rate hotels in the documentation cannot be considered reasonable efforts.
- Explain any applicable reasons for the State business need for an exception to the State's standard lodging rate.
- Obtain all required signatures and submit the request to the DCA Travel Unit at least ten working days prior to the trip, when possible.
- Employees who incur expenses in excess of standard reimbursement will be responsible for the difference if the excess lodging request is denied.
- Attach agendas for any approved conference or convention that would assist in the travel justification.

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### *Reasonable Accommodation*

Reasonable Accommodation can be obtained with supporting documentation through DCA Human Resources Health & Safety Unit when travel requirements are a hardship to the employee for medical reasons. Please obtain the Reasonable Accommodation approval prior to the trip.

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### *Exception to Travel Status Policy*

It is the policy of the DCA to adhere to the rules and regulations as defined by the CalHR regarding the approval of requests for reimbursement within 50 miles of the employee's home or headquarters when conducting official State business. Extreme acts of God and nature that place the employee in harm's way are automatic and will be approved after the fact, when fully documented ([SAM section 0715 CALHR PML 93-28](#)).

**Note:** All exceptions to travel status reimbursements will be reported as a taxable fringe benefit as required by the IRS.

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### *Exception Authority, Limits and Criteria*

The CalHR delegated the exception to travel status authority to the Director of DCA, who delegated the authority to the Deputy Director. There is no other allowable signature authority for this delegation. This delegation is extended with the provision that it will be administered according to the criteria, considerations, and record-keeping requirements as stated below. All exceptions are subject to audit by CalHR. Exceptions are to be granted in advance of the occurrence by the appointing power.

This delegation does not extend to the approval of meals or lodging at either the home or headquarters location. There is no allowance for any increase in the standard short-term travel reimbursement rates for meals and lodging or partial exceptions, such as lodging allowance without meals. When exceptions meet all the requirements and are granted by the Deputy Director, the employee is entitled to full short-term travel reimbursement rates. This exception is not to be used in lieu of overtime for one-day travel.

Exception requests will be considered under a limited number of circumstances when the employee is required to be away from his/her home and headquarters locations for more than a single day, but less than 50 miles. These include the nature of the work performed, the hours of work, or the apparent road/weather conditions make it impractical for the employee to return home or to the headquarters location at night.

The CalHR has guidelines for an exception approval criterion that includes reasonable commute mileage. State departments are expected to demonstrate that every consideration has been given to minimize the cost to the State through responsible planning and scheduling.

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### *Exception Process*

A written request must be submitted in advance of the occurrence to the Accounting Office for review and submission to the Deputy Director. The Executive Officer or the Division/Bureau/Program Chief must approve all exception requests. Requests must contain the following information for each attendee:

- Name and classification of employee(s) requesting exception. If the time period and reason for expense are the same, submit a group request listing each employee's name, classification, the time period, and reason.
- Name and address of the location where expenses will be incurred.
- Name of the sponsor of the event.
- Reason(s) for the exception request; attempts made to reduce the costs.
- Amount of the anticipated expenses, including tax.
- For a conference or convention, with more than one attendee, explain why one employee could not achieve the goal and attach a training and development request with approval.

**Provide copies of the agenda, conference/convention announcements, and map/mileage printouts. Once the exception request has been processed, a copy will be forwarded to the requesting office by the DCA Accounting Office. The requesting office must maintain a record of each request for the standard five-year record retention schedule.**

**CHAPTER 3**  
**TRANSPORTATION**

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*Introduction*

The cost of transportation while on official State business should be accomplished by using the most economical means for the State, according to the [State Administrative Manual general travel policies](#). All transportation costs related to State business travel should be entered on all [travel expense claims TECs](#).

Transportation expenses consist of:

- Commercial airfares
- Private vehicle use
- Commercial rental car use
- Gasoline for State or rental cars
- Taxis, shuttles, or streetcar fares
- Parking of State, rental, or privately owned vehicles
- Bridge and road tolls
- Emergency repairs (State cars only)
- Commuting transit/vanpool (employee benefit) use

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*Supervisor's Responsibility*

It is the supervisor's responsibility to ensure the method chosen for travel on State business is in the best interest of the State and not for the employee's convenience.

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*Determining the Most Economical Mode of Travel*

When determining the most economical mode of transportation, the following costs should be considered:

- Employee's time
- Expenses for transportation (airline, bus, train, parking, shuttle, tolls, etc.)
- Expenses for meals, incidentals, lodging, and any other State business expense
- Urgency of the situation
- If the employee must carry specialized equipment
- Number of stops and amount of equipment
- Number of people to be transported (is it more economical?)

- Driving time one-way (is it more than two hours?)
- Availability of transportation to and from the destination
- Overtime wages

### Cost Comparison

Reimbursement will be made for the mode of transportation which is in the best interest of the State, considering direct expenses as well as the employee's time. If the employee chooses a more expensive mode of transportation, reimbursement will be for the least expensive mode of travel. Expenses incurred at the travel destination will be reimbursed based on the actual business expenses incurred while at that location. A [cost comparison](#) must:

- Be completed and attached to the [TEC](#), showing both methods of travel.
- Include the least costly methods of travel for those expenses actually being substituted.
- Include only the expenses of traveling from one location to another. Do not include any worksite expenses. Expenses incurred onsite are to be claimed separately.
- An employee choosing to use a more expensive mode of transportation will only be reimbursed for the amount it would have cost for the most economical mode of travel.
- A [cost comparison](#) showing actual cost incurred vs. the most economical mode and cost must be submitted with an employee's [TEC](#). The [cost comparison form](#) is provided in Appendix A for your convenience.

### Example of Cost Comparison

The most common cost comparison is when the employee chooses to drive their personal vehicle vs. using normal air transportation. For example, when an employee drives (having obtained supervisor's prior approval) to Los Angeles from Sacramento, the comparison is computed from the point the employee would normally have left on travel status in Sacramento to the point of landing in Los Angeles. Please note all cost comparisons should be calculated using the current mileage rate and State rates for airfare if applicable.

Air Costs		Vehicle Costs	
Ticket roundtrip	\$216.00	Mileage: City-to-city roundtrip:	
Mileage to/from airport		720 miles x 54 cents per mile = <b><u>\$388.80</u></b>	
30 miles x 54 cents per mile=	\$16.20		
Parking	<u>\$10.00</u>		
<b>Total</b>	<b><u>\$242.20</u></b>		

### Reimbursement

The least expensive method of transportation will be reimbursed on the [TEC](#).

The time requirement for meals and lodging would be allowed for the time the employee would have left and returned had they flown. Additional meal and lodging expenses incurred as a result of using an alternative method of transportation is at the employee's own expense.

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## Exception

An exception to the least-expensive requirement would be if an employee has a reasonable accommodation approval through the Department of Consumer Affairs (DCA/Department) Health and Safety Office, which prevents the employee from specific modes of travel, such as air travel.

*Request guidance from the Accounting Office Travel Unit ([calaters@dca.ca.gov](mailto:calaters@dca.ca.gov)) when special circumstances arise prior to commencing the trip.*

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## Direct and Indirect Travel Arrangements

All travel arrangements for air, auto rental, and lodging for official State business must be made through the Department's approved travel agency, Concur CalTravelStore. See the [Management Memorandum](#) regarding the travel policy for all State agencies.

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## Air Travel

Before making airline reservations, be aware of the contract rates and where to book your flights. The State contracted rate includes airfare for origination and destination points known as city pairs for within California, out of State, and international destinations. The contract rates are unrestricted one-way fares and are not subject to limited seating.

When booking on Southwest Airlines, you should only select "Want to Get Away" and "Anytime" flights. You should never select Business Class-type flights; if selected, you will be responsible for the difference in cost.

The 2014–16 contract fares are with Alaska Airlines, Delta Air Lines, JetBlue, United Airlines, and Virgin America, and 2014–16 for Southwest Airlines. You must purchase your airline tickets through the CalTravelStore, the certified State travel agency, using your Department's centralized American Express Business Travel Account (BTA). The CalTravelStore website contains the online booking tool Concur Travel (formerly Cliqbook), the online booking tool for all airline travel.

All travel arrangements for official State business must be made through the Department's approved travel agency, CalTravelStore ([www.caltravelstore.com](http://www.caltravelstore.com)).

Current Airfare Contract: [www.travel.dgs.ca.gov](http://www.travel.dgs.ca.gov)

DGS Air Travel Services: **Air Travel Information**

[www.dgs.ca.gov/travel/Programs/Airfare.aspx](http://www.dgs.ca.gov/travel/Programs/Airfare.aspx)

State Administrative Manual (SAM) section 741: **Air Travel**

[www.documents.dgs.ca.gov/sam/SamPrint/new/sam\\_master/rev427sept14/chap700/741.pdf](http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap700/741.pdf)

SAM section 8422.115: **Airline Itinerary Requirements**

[www.documents.dgs.ca.gov/sam/SamPrint/new/sam\\_master/rev427sept14/chap700/741.pdf](http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap700/741.pdf)

California Department of Human Resources (CalHR) Policy: **Method of Travel**

[www.calhr.ca.gov/employees/Pages/travel-method.aspx](http://www.calhr.ca.gov/employees/Pages/travel-method.aspx)

## *Airport Parking*

Employees parking at the airport must use the most economical parking available. However, if the board, bureau, or division determines that additional parking costs above the lowest-cost option are in the best interest of the State, a justification explaining the necessity for the additional cost shall be submitted with the employee's [TEC](#). Without a receipt, reimbursement is limited to \$10. Please note: [TECs submitted without the required justification may be cut by the State Controller's Office \(CalHR PML 2007-024\)](#).

Agencies/departments may consider the following items when determining if additional parking costs are in the best interest of the State:

- The direct expense; and
- The officer's or employee's time.

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*Please contact your Department's Travel Liaison to initiate the start of your CalTravelStore profile. You must complete your registration before booking your travel.*

*Please use the links below for training and more information:*

For security reasons, every traveler will need to contact their board or bureau Travel Liaison to initiate their CalTravelStore profile. Your user ID is your Department e-mail address. You must use your Department e-mail address as your user ID to have access to our Department's company ID. This e-mail address will be your user ID for future access to the reservation system. After you receive your temporary password, you can complete your profile and book your trips. In addition, you'll need to change the temporary password to ensure your account is secure. Once you've established a user ID and password, the system will request that you complete the profile. After you've completed the profile, you must save the information before you attempt to book a trip. The CalTravelStore has a travel reservation guide and video to help; they are provided on the website and link below.

After the initial profile setup, you'll access the reservation system at [www.caltravelstore.com](http://www.caltravelstore.com). Click on "Concur Login" to complete your profile.

[Concur Travel demonstration](#) (video) and [Concur Interactive Training](#).

### **Concur Travel FAQs:**

[www.caltravelstore.com/pages/concur-travel-faqs](http://www.caltravelstore.com/pages/concur-travel-faqs)

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## *Non-Employee Reservations*

You can make reservations for non-State employees conducting State business for your program, such as subject matter experts, volunteers, witnesses, or contractors, and receive State rates when using the DCA State-contracted travel service agency. One-time travelers should be booked as a guest traveler; no profile should or needs to be established.

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### *Frequent Flyer Programs*

Employees who earn travel premiums (frequent flier miles/points) while on official State business may now use these travel premiums for their personal use. The value of these premiums will not be reimbursed to the employee if used for State business.

#### **See Personnel Management Liaisons (PML) Memorandum 2005–051**

[www.calhr.ca.gov/PML%20Library/PML2005051.pdf](http://www.calhr.ca.gov/PML%20Library/PML2005051.pdf)

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### *Receipts*

Airline itinerary or passenger receipts should include the traveler's name, dates and times of travel, destination, and amount of airfare. This document must be submitted with the employee's [TEC](#). The cost should always be entered on the claim as "Commercial Airfare," and "Department Paid" should be selected for payment type.

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### *Privately Owned Aircraft Usage SAM 0743 and 0746*

[www.documents.dgs.ca.gov/sam/SamPrint/new/sam\\_master/rev427sept14/chap700/743.pdf](http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap700/743.pdf)

[www.documents.dgs.ca.gov/sam/SamPrint/new/sam\\_master/rev427sept14/chap700/746.pdf](http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap700/746.pdf)

Travel on official State business may be by privately owned/rented/leased aircraft whenever this is the least costly means or is in the best interest of the State.

Employees must first obtain supervisor and agency approval. Employee pilots shall certify at least yearly to their employing agency that they have the required liability insurance during the period of official travel. These required limits are shown on [STD 265](#). Use [STD 265](#) for certification and insurance:

[http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam\\_master/rev427sept14/chap700/746.pdf](http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap700/746.pdf).

In all cases, the aircraft must be certified in accordance with Federal Aviation Administration regulations and properly equipped for the type of flying to be performed.

State employees who pilot aircraft on official State business must meet the requirements of [CalHR Rule 599.628](#) and [SAM 0747](#).

Reimbursement: **SAM 0744**

[www.documents.dgs.ca.gov/sam/SamPrint/new/sam\\_master/rev427sept14/chap700/744.pdf](http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap700/744.pdf)

The reimbursement rate for employee privately owned aircraft is 50 cents per statute mile. Mileage is computed on the shortest air route from origin to destination, using airways whenever possible. Enter "Air Miles" and mileage on the [TEC](#). For expenses other than mileage, substantiate the expense with a voucher. Landing and parking fees are paid except at the site where the aircraft is normally stored.

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### *State-Owned, Privately Owned, and Commercially Owned Rental Vehicle Use*

Agencies determine who will drive on official State business and the vehicle type to be used: State-owned, privately owned, or commercially owned vehicles. The definition of "use of a State vehicle in the conduct of State business" includes the use of State vehicles "when driven in the performance of, or necessary to, or in the course of, the duties of State employment and shall include the operation of State-owned or leased vehicles as commute vehicles in a carpool or vanpool program authorized by a State agency." ([SAM 0750 Vehicle Use](#))

**State vehicles** may be authorized when two or more employees are traveling together; the trip includes intermediate stops not feasible for public transportation; the schedule of public carriers does not fit the itinerary; transportation is not available at the destination; or an employee must carry specialized tools, books, etc.

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**Privately owned vehicles** may be used by employees on official State business if this is approved by the DCA. If the use is not less costly, the supervisor may authorize the use, but the payment will be for the less-costly alternative. No agency will require an employee to use their privately owned vehicle unless this is a formal condition for employment.

The following circumstances are prohibited uses of State vehicles:

- Using the State vehicle for anything other than conducting State business.
- Carrying in the vehicle non-Departmental employees, friends, or family members.
- Using the vehicle for private or recreational use.

**Commercially owned rental vehicles** may be rented when a State vehicle is not available and automobile travel is essential. The employee must return the rental car at the end of each work week State business is concluded. Refer to the [Department of General Services \(DGS\) website](#) to view the rental car contract and ensure adherence to State policy. (See Appendix.)

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### *Commercial Rental Cars*

#### **Transportation Services: SAM Section 4100**

<http://sam.dgs.ca.gov/TOC/4100.aspx>

#### **CalHR Policies for Method of Travel**

[www.calhr.ca.gov/employees/Pages/travel-method.aspx](http://www.calhr.ca.gov/employees/Pages/travel-method.aspx)

#### **DGS Fleet Handbook (Page 5)**

[www.documents.dgs.ca.gov/ofa/handbook.pdf](http://www.documents.dgs.ca.gov/ofa/handbook.pdf)

#### **DGS Rental Car Policies and Procedures**

[www.dgs.ca.gov/travel/Programs/RentingaVehicle.aspx](http://www.dgs.ca.gov/travel/Programs/RentingaVehicle.aspx)

The State contract vendor for rental vehicles is Enterprise Rent a Car. The current contract is effective January 2015, per DGS Travel Bulletin 15-01. Click on [www.dgs.ca.gov/travel/Programs/RentingaVehicle.aspx](http://www.dgs.ca.gov/travel/Programs/RentingaVehicle.aspx) for more information.

Commercial Car Rental Car Rates as of January 2015: [www.dgs.ca.gov/travel/Programs/RentingaVehicle.aspx](http://www.dgs.ca.gov/travel/Programs/RentingaVehicle.aspx) for more information.

The rental of alternative fuel vehicles is encouraged and their rental rate should be the same.

For the complete rental car contract, click on [www.dgs.ca.gov/travel/Programs/RentingaVehicle.aspx](http://www.dgs.ca.gov/travel/Programs/RentingaVehicle.aspx).

Rental Car reservation must be made on [Concur CalTravelStore \(www.caltravelstore.com\)](http://www.caltravelstore.com).

In order to receive the contract rate, employees are required to provide a current driver license and a second form of ID to ensure a smooth delivery of service when renting a vehicle. Acceptable second forms of ID can be an employee issued identification badge, a business card, a copy of a travel itinerary booked through CALtravelstore or Concur (the online reservation tool), or an authorization letter on Department letterhead. Reservations are required to be made in advance on Concur.

Employees must NOT:

- Extend rental agreements for personal business and pay the difference. When extending business trips for personal reasons, the employee must stop the State rental agreement and initiate a new personal rental agreement. See more information regarding personal use on page XX.
- Agree to purchase insurance. Insurance is included in the State contracted rates.
- Agree to purchase the fuel service option or prepaid fuel (i.e., a flat refueling rate).
- Agree to purchase higher rate, non-economy cars.
- Carry unauthorized, non-State employees in a rental or State vehicle. If travel plans change, please cancel the reservation.

#### **Insurance**

The State contract includes insurance and employees should not accept additional insurance. Employees using a noncontracted vendor may not have insurance included in their rental rate. The employee will be personally responsible for the insurance costs when choosing to use a noncontracted vendor.

In the event an at-fault accident occurs when renting a noncontract vehicle, the employee and the Department may be legally responsible for all damages sustained by others as well as property damage to the rental vehicle. More information on SAM Insurance and Surety Bonds is available at <http://sam.dgs.ca.gov/TOC/2400.aspx>.

#### **Receipts**

DCA policy requires the final rental car receipt be attached to the expense reimbursement claim (STD 262 or CalATERS), whether charged to the Department or paid by the employee. The receipt must indicate the amount charged and payment method. Precalculations or reservation agreements are not acceptable. ([SAM section 8422.115](#), <http://sam.dgs.ca.gov/TOC.aspx>)

#### **Forms of Payment**

The contract requires use of either the Corporate Rental Business Traveler Account (CRBTA) or the travelers Corporate American Express card. Use of cash or the traveler's personal credit card will not guarantee the State contract rate or the State's insurance coverage.

The following "exceptions" will required State departments to submit to the State Controller's Office (SCO) a [Short-Term Vehicle Justification Form](#) , signed by the employee's supervisor:

- Renting a vehicle larger than the intermediate size
- Renting a vehicle from a noncontracted vendor
- Needing physical or medical accommodations
- Refueling charges incurred at rental branches

All employees are required to refuel the rental car vehicle. When refueling the rental car, the employee must submit a detailed gasoline receipt for reimbursement. Gasoline receipts must show the date of purchase, method of payment, and an expense breakdown: number of gallons, price per gallon, and extended total purchased amount. Prepaid fuel receipts are not acceptable for reimbursement.

The SCO approval form should be attached to the invoice and travel expense claim associated with the justification. State departments are no longer required to receive approval from the DGS Statewide Travel Program. The Short-Term Vehicle Justification Form is available at [www.dgs.ca.gov](http://www.dgs.ca.gov).

Rates include unlimited mileage and are not subject to blackout dates. Contracted vehicle rates information is available at [www.dgs.ca.gov/travel/Programs/RentingaVehicle.aspx](http://www.dgs.ca.gov/travel/Programs/RentingaVehicle.aspx). Examples of vehicles are listed in parentheses shown on the list below. The Maximum Cap Rate (MCR) includes the base rate, all fees, all charges, in addition to airport fees, vehicle license fees and, State, city and county, or local surcharges that apply to the commercial car rental industry as a whole and identified by airport. Sales tax and refueling charges are not included in the contract rate.

**Short-Term Commercial Car Rental Cost Table**  
**Base Rate with \$300,000 Insurance for Short-Term Rentals**  
 (Effective March 1, 2016)

Vehicle Class Type	Daily	Weekly	Max Cap Daily
<b>Compact</b> (Nissan Versa, Toyota Yaris)	\$33	\$132	\$50
<b>Mid-Size/Intermediate</b> (Toyota Corolla, Nissan Sentra)	\$33	\$132	\$50
<b>Full-Size</b> (Chevy Impala, Nissan Altima)	\$35	\$140	\$53
<b>FWD/Sport Utility Vehicle</b> (Ford Escape, Jeep Liberty)	\$56	\$224	\$78
<b>Minivan</b> (Chrysler Town and Country, Dodge Grand Caravan)	\$56	\$224	\$78
<b>Pick-Up Trucks</b> (Chevy Silverado, Ford F150)	\$70	\$280	\$94
<b>Plug-In Hybrid Electric Vehicle/Zero Emission Vehicle</b>	\$42	\$168	\$62
<b>Hybrid Eclectic Vehicle</b>	\$42	\$168	\$62

**Note:** The State of New York is exempt from the Base Rate listed above. Such rates are subject to open market rates quoted at time of actual car rental.

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### *Private Vehicle Authorization and Use*

The SAM requires that before any employee (including a board member) uses a privately owned vehicle to conduct State business, that employee must obtain authorization in writing from his or her supervisor and certify that the vehicle will be operated in compliance with [SAM section 0753](#).

An Authorization to Use Privately Owned Vehicle form ([STD 261](#)) should be completed and on file with the immediate supervisor. The [STD 261](#) form must be updated and re-signed annually.

Employees should be aware that the insurance maintained by the State is for the liability above the amount of the employees' policies. All employees driving on State business must carry evidence of liability insurance coverage. Mileage rates paid to employees include an amount that reimburses employees for maintaining minimum insurance coverage.

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### *Mileage Rate Reimbursement*

The following table shows the mileage reimbursement rates for privately owned vehicles:

1/1/2013–12/31/2013	56.5 cents per mile
1/1/2014–12/31/2014	56 cents per mile
1/1/2015–12/31/2015	57.5 cents per mile
<b>1/1/2016– Current</b>	<b>54 cents per mile</b>

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### *Alternate Worksite Mileage*

When an employee's regular work assignment requires reporting to a second location other than headquarters (e.g., a training site), mileage reimbursement is limited to the actual mileage incurred less their normal commute distance.

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### *Airport Dropoff*

When an employee is driven to a common carrier and no parking expenses are incurred during the employee's absence, they may claim mileage reimbursement at double the number of miles from headquarters or residence, whichever is less, while the employee actually rides in the vehicle.

If travel commences or terminates one hour before or after normal work hours, or on a regularly scheduled day off, mileage may be computed from the residence.

Minimal parking expenses for pickup will be allowed, with justification and/or notation on the [TEC](#).

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### *Motor Vehicle Accident Reporting*

All accidents involving a State-owned vehicle, or any vehicle being used on State business ([SAM section 0757](#)), must be reported. Report all accidents immediately to your manager and to the DCA Business Services Office. Accidents must be reported within 48 hours to the Office of Risk and Insurance Management on a [STD 270](#) form:

<http://www.documents.dgs.ca.gov/ofa/CallCenter/DGSFleetFactsPamphlet.pdf>. State reporting requirements are in addition to a regular police report as required by law.

Accident reimbursement claims require special approval and processing. Therefore, contact the DCA Travel Unit for guidance.

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### *Overtime and Callback Mileage*

Callback or scheduled overtime mileage incurred on a normal day off, from your home to established headquarters, is reimbursable and the reimbursement is a reportable fringe benefit.

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### *State Vehicle Emergency Repairs*

Emergency State vehicle repairs can be reimbursed on a [TEC](#) with the appropriate receipt and written justification or explanation of the event. Repairs require Fleet Administration approval. For non-emergency car repairs, the employee should have the vendor bill the program directly.

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### *Taxis and Shuttles*

Taxis and shuttles should be used for trips within a reasonable distance (ten to 15 miles). Reimbursement can be made on a [TEC](#) for the actual cost of the expense with a receipt, or for no more than \$10 without a receipt. General Service charge cards are accepted for taxis and shuttle services within the Sacramento and Fresno areas. Tips or gratuities to drivers are not reimbursable since they are included in the incidental allowance. However, tips or gratuities for exceptional services, such as loading/unloading substantial luggage or multiple exam material, is allowable with written justification and receipt.

### *Uber and Lyft*

Per CalHR PML2015-039 Assembly Bill 229, effective 1/1/2016–12/31/2018, Uber and Lyft are acceptable State travel modes of transportation. An original detailed receipt is required to be attached to the claim for reimbursement. [www.calhr.ca.gov/PML%20Library/2015039.pdf](http://www.calhr.ca.gov/PML%20Library/2015039.pdf)

Zipcars are not authorized to use for State travel transportation.

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### *Parking and Tolls ([SAM section 0755](#))*

Parking and tolls in excess of \$10 require a receipt and may be paid for:

- Day parking when the trip is away from the headquarters office and residence.
  - Overnight public parking when the traveler is on travel status.
  - Callback or scheduled overtime on a normal day off.
- 

### *Commuting Transit and Vanpool*

Employees who commute to and from work via public transportation or qualifying vanpools may be eligible for up to a 75-percent discount on public transit passes up to a maximum reimbursement of \$65 per month. Reimbursement is based on actual cost supported by a receipt or proof of purchase. Visit [www.calhr.ca.gov/employees/Pages/miscellaneous-programs.aspx](http://www.calhr.ca.gov/employees/Pages/miscellaneous-programs.aspx) for more information.

Part-time employees' reimbursement may be prorated to correspond to their appropriate work schedule. Daily passes may be utilized for part-time employee reimbursement.

The State will pay \$100 per month to the primary driver of a qualifying vanpool consisting of seven to 15 people in lieu of the vanpool/transit rider incentive. A qualifying vanpool must meet both Internal Revenue Service (IRS) section 132 and CalHR 599.936 criteria: [www.calhr.ca.gov/employees/Pages/miscellaneous-programs.aspx](http://www.calhr.ca.gov/employees/Pages/miscellaneous-programs.aspx).

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**CHAPTER 4**  
**BUSINESS EXPENSES AND RECEIPTS**

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*Business Expenses*

Business expenses are costs that are necessary for the completion of State business. Examples:

- Phone calls more than \$1 or calls totaling more than \$5. The Department of Consumer Affairs (DCA/Department) phone log can be used for logging calls when there is no official receipt provided (see “Justification for Reimbursement for Telephone Charges” in the Appendix).
- Approved training request for all out-service courses and in-State conferences and conventions. Reimbursement for training classes will be processed after completion of the training class.
- When physical examinations are required for pre-employment or as a condition of employment, the State will provide or pay for them. The applicant must pay for any services beyond the approved level for such services. For information on the current rate, see [SAM section 0191: www.documents.dgs.ca.gov/sam/SamPrint/new/sam\\_master/rev427sept14/chap100/191.pdf](http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap100/191.pdf).
- Excessive porter or baggage handling, such as for several boxes of exam materials, will be reimbursed with a receipt and justification.
- Professional licenses in occupational fields that may be required by the functions of a specific position, or is beneficial to the performance of an employee’s duties, for actual cost of the application or renewal fee.
- Each department, commission, board, or agency may reimburse an employee for up to the maximum allowed per BU Contract for membership dues in job-related professional societies or associations of the employee’s choice or for a job-related professional license fee, in recognition of the professional nature of employees. Both parties agree and understand that a different amount of reimbursement, if any, may be provided to employees in the same or similar situation.
- State Bar Dues – [CalHR Rule 599.921](#)
  - Employee designation: Manager, supervisor, confidential, and excluded.
  - References: [CalHR Rule 599.921](#) and PML2015-32.  
Upon certification by the appointing power that the actual practice of law is required for the performance of duties of a specific position, employees shall be reimbursed for up to \$380 of the State Bar membership fee of \$430 for the cost of annual membership fees and specialty fees of the State Bar Association.
  - The State does not pay:
    - The \$10 portion that funds the State Bar’s lobbying efforts or communications with voluntary bar associations.
    - The \$40 contribution for the Legal Services Assistance option, line 23 of the State Bar coupon.
    - Optional donations to the Conference of Delegates of California Bar Associations, Foundation of the State Bar, or the California Supreme Court Historical Society.
    - Penalties resulting from late payment of dues, unless the State is responsible for the late payment.
  - For employees who work less than full time, or less than one year, the Department may prorate the reimbursement.

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## *Valid Receipts*

A valid receipt consists of the establishment's name, address, itemized expenses, including the total amount due and method of payment. When submitting a travel expense claim ([TEC](#)), the claimant is required to include original, itemized receipts for all State business expenses, unless specifically noted and accepted in another section of this *Travel Guide*.

Reimbursement requires proof of payment by the employee. If the receipt does not show the employee paid for the expense, attach other viable information such as the canceled check, bank, or credit card statement. For security purposes, blacken out all nonrelated charges and only retain the employee's name, bank name, and the specific charge you are claiming.

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## *Required Receipts*

Receipts shall be submitted for every item of expense of \$1 or more, except as noted in this chapter.

DCA policy is for all receipts to be attached to the [TEC](#), whether paid directly (to the vendor or establishment) by the State or paid by the employee. Examples are airline itineraries, final rental car expense receipts, etc.

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## *Not Required*

The employee must retain copies of all receipts, including those original receipts not required for reimbursement by the Department, for Internal Revenue Service (IRS) purposes.

Receipts are NOT required for reimbursement of actual expenses as a result of conducting State business for the following expenses:

- Per diem meals and incidentals
- Overtime meals
- Up to the published railroad and bus fares of less than \$10 when travel is within the State
- Street car, ferry fares, bridge and road tolls, local rapid transit system, taxi shuttle or hotel bus fares, and parking fees of \$10 or less for each continuous period of parking or each separate transportation expense

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## *Lost Receipts*

In the absence of a receipt, reimbursement will be limited to the nonreceipted amount or the published expense, when lower than the nonreceipted amount.

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### *Odd-Size Receipts*

If receipts are small, tape them to an 8 ½-inch x 11-inch sheet of paper so they will be the same size as the travel claim. More than one receipt can be on a sheet of paper as long as they do not overlap. Do not tape the receipts to both sides of the paper.

## CHAPTER 5 REPORTABLE TAX ITEMS

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### *Introduction*

Various reimbursements of State business expenses and fringe benefits are subject to Federal and State income taxes and applicable Social Security and Medicare taxes. The Department of Consumer Affairs (DCA/Department) is required to report qualifying business expense reimbursements as income to the State Controller's Office each month.

Note: It is the State and Department's policy to adhere to all Internal Revenue Service (IRS) reporting requirements.

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### *Reportable Items*

The following items are the most common reportable employer-provided benefits:

- Overtime meals
- Callback mileage, including overtime mileage
- Meals on a one-day trip where there is no sleep period
- Department-approved exceptions to the 50 miles travel status radius rule
- Long-term assignments that exceed 30 consecutive days at one location for a period of more than one year. Contact the DCA Travel Unit for details when appropriate
- The personal use of State vehicles for commute miles
- Personal use of a State-provided electronic device
- Travel advances that are not cleared within 30 days of the travel date
- Relocation: Contact the DCA Travel Unit ([calaters@dca.ca.gov](mailto:calaters@dca.ca.gov)) for details when appropriate

Note: Any nonreceipted expense, such as meals and incidentals, becomes reportable *if* the IRS conducts an audit and finds no receipts in the employee's file.

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## Reportable Withholdings

Below is a grid showing the percentages of taxes withheld from each agency, along with an example of the withholdings based on a \$66 reporting item. The actual total amount withheld from the \$66 item is \$26.58 for a represented employee. This amount would be deducted from the employee's next available pay warrant.

W-2s

Type of Tax	Withholding Rate	Monthly Value	Actual Withholding
Federal	25.0%	\$66	\$16.50
State	6.6%	\$66	\$4.36
*SSI	6.2%	\$66	\$4.10
Medicare	1.45%	\$66	.96
**SDI	1.0%	\$66	.66

\*Supplemental Security Income: Not applicable to Safety or Peace Officer Retirement.

\*\*State Disability Insurance: Applicable to Service Employees International Union (SEIU)-represented employees only. Click on [http://SCO.ca.gov/ppsd\\_ppm.html](http://SCO.ca.gov/ppsd_ppm.html) for the Payroll Procedure Manual (PPM) Long Term Travel Section N141 to see most recent rates.

The reportable reimbursements will be listed under "Other Income," or will be noted as "Included in Box 1" on the employee's W-2 form.

It is the employee's responsibility to maintain all reportable receipts with their records for IRS audit purposes.

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## Capturing Reportable Items

There are many ways of capturing and reporting reportable items each month. Examples:

- Overtime meals, callback mileage, and meals on a one-day trip are captured at the time of the Travel Expense Claim ([TEC](#)) audit, and reimbursement is made.
- Department-approved exemptions to the "50 miles travel status radius" rule and long-term assignments that exceed 30 consecutive days are captured at the time that paperwork is submitted for approval to the Executive Office and the reimbursement of the [TEC](#) is made.
- Reporting personal mileage and/or use of a State vehicle is the responsibility of the employee. The IRS has determined that normal commute miles to and from work in a State vehicle are to be considered personal use. Only employees whose primary responsibilities are investigative law enforcement activities while they are performing law enforcement duties fit the IRS guidelines for exemption from reporting personal use of State vehicles. However, when these employees commute to and from the office for their office days or do not perform qualifying law enforcement activities on the way to or from work, the commute is reportable. All other employees who are permanently or temporarily assigned State vehicles must report personal use and/or their normal commute use. Each employee who drives a State vehicle is required to submit a monthly Employee Certification, Personal Use of State Provided Vehicles Form, to the DCA Accounting Office by the fifth day of the following month in which the personal use was incurred. Note: This requirement applies to all employees who drive a State vehicle; it is not limited to those employees whose assigned cars are stored at home or in off-site parking.

- Reporting personal use of a State-provided electronic device is the responsibility of the employee. Each employee who uses State-provided equipment for any personal use should prepare a memo stating the type of usage and the actual or estimated cost of the usage to be reported. To avoid the reporting of this type of fringe benefit, the employee can submit a personal check with the memo to reimburse the Department for their personal use.
- All travel advances are to be temporary. Any outstanding travel advances over 90 days are considered long term and should be treated as wages or compensation; therefore, reported as taxable income.
- Reporting “relocation” taxable items varies depending on the type of expenses that occur; i.e., moving of household goods, sale of residence, etc. For actual reporting requirements, contact the DCA Accounting Office’s Travel Unit ([calaters@dca.ca.gov](mailto:calaters@dca.ca.gov)) for details.
- Continuing Medical Education (CME) expense reimbursement is a taxable fringe benefit for part time, full time, and intermittent Bargaining Unit (BU) 16 represented employees. CME expense reimbursement has been considered a taxable fringe benefit by the IRS since the program was established by the California Department of Human Resource and BU 16 representatives. This program does not meet the criteria to be non-taxable business expenses under Internal Revenue Code (IRC) 127. All reimbursements made under this program will be issued in advance as payroll checks near the beginning of each fiscal year.”

## CHAPTER 6

### OUT-OF-STATE, OUT-OF-COUNTRY, AND AMENDED CLAIMS

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#### *Introduction*

There are additional requirements and/or approvals when filing out-of-State, out-of-country, or amended Travel Expense Claims ([TECs](#)).

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#### *Out-of-State Travel (OST)*

Before any State employee may travel out of State on official State business, specific written approval must be given by the Director, the Agency Secretary, the Department of Finance, and the Governor’s Office. Click on the link below for more information about *State Administrative Manual (SAM)* section 0710: [www.documents.dgs.ca.gov/sam/SamPrint/new/sam\\_master/rev427sept14/chap700/710.pdf](http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap700/710.pdf). Approval must be obtained if either one of the following conditions exist:

1. The employee is on State time.
2. The employee is representing the State in an official capacity or is acting in such a capacity that it will be perceived that he or she is representing the State.

If either of these two criteria exist, approval is necessary regardless of whether the State is paying for the employee’s travel expenses. The trips are limited to the approved number of persons, days, and funds as specified for each blanket request. Expenses exceeding the blanket limits will require an approved blanket substitution request to cover the overages prior to travel. Any cost incurred prior to the blanket approval will be at the employee’s own expense.

OST expenses must be submitted separately from in-State travel and note the approved blanket number on the claim. Actual lodging expense, supported by a receipt and the standard meal and incidental reimbursement, may be claimed for travel outside of California. Contact the DCA Budget (go to [DCA Intranet](#), under Office of Administrative Services) or Accounting Office ([calaters@dca.ca.gov](mailto:calaters@dca.ca.gov)) if you do not know the blanket number or require additional information. Refer to SAM 0760–0765 at <http://sam.dgs.ca.gov/TOC/700.aspx>.

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### *Out-of-Country Travel*

Employees will be reimbursed for actual lodging expenses, supported by a receipt, and will be reimbursed for actual meal and incidental expenses subject to maximum rates in accordance with the published government rates for foreign travel for the dates of travel. Failure to furnish lodging receipts will limit reimbursement to meals only. The government rates change monthly. Click on [aoprals.state.gov](http://aoprals.state.gov) for current reimbursement rates.

There is no allowance for blanket substitution of funds or authority for out-of-country trips. Any expenses that exceed the individual trip authority or funds will be at the traveler's expense. Claims must be submitted separately with the (approved) individual out-of-country trip request number written on the claim. Contact the [DCA Budget Office](#) if you do not know the trip number or require additional information.

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### *Amended Claims*

When filing an amended claim, the following steps should be taken:

1. Submit a new claim.
2. Write "AMENDED CLAIM" in uppercase letters at the top of the claim.
3. Claim only the amount not submitted on the original claim.
4. Attach a copy of the original claim to the new claim.
5. Attach any required information, receipts, or justification not submitted with the original claim.
6. Obtain all required approval signatures and submit the claim to Accounting Office Travel Unit for payment.

## CHAPTER 7 TRAVEL AND EVIDENCE ADVANCES

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### *Travel Advances*

Short-term advances may be issued prior to the time travel is actually performed, to employees who must travel on State business. Refer to SAM [8116](#) and 8117.

- Submit the travel advance request on CalATERS Global. In the event of non-access to CalATERS Global, please complete the [Request for Travel Advance \(AISD-008\)](#) form and send it to the DCA Accounting Office within 10 to 15 working days prior to the date of travel. Original signatures are required.
- Per the Governor's order, all departments are to keep outstanding travel advance balances (accounts receivables) to a minimum (<http://gov.ca.gov/news.php?id=16991>). Because of this order, DCA has limited travel advance amounts to lodging, meals, and airport parking that are fixed expenses in an effort to keep the outstanding receivables amount at a minimum. The employee will receive reimbursement for other expenses after the processing of their [Travel Expense Claim \(TEC\)](#).
- If the trip is canceled, the advance must be returned immediately to the Accounting Office. If the travel advance check is cashed, a personal check or cashiers must be submitted as payment.

- For employees who are not required to travel on more than one trip per month, additional advances will not be issued for future travel unless the outstanding advances have been cleared. Departments may issue additional travel advances for employees who are required to travel on multiple trips within a month. Additional advances will not be allowed if the employee does not submit a [TEC](#) or return the excess advance amount within ten days of each trip.
- All advances must be cleared by submitting a [TEC](#) within ten days after the date of travel. If the advance exceeds the expense claim, to clear the advance, the employee must submit a check with the claim, money order (payable to DCA), or cash for the difference. If the claim exceeds the advance, the employee will receive the balance due them by check within ten to 15 working days.
- Add a notation regarding the advance information in section 11 or in the Note Section on CalATERS Global of the [TEC](#). (Example: March travel advance \$200.) Do not deduct the advance amount from your claim total; the auditor will make the adjustment when the claim is processed for payment.
- Any outstanding advances of more than 15 days may be deducted from your next month's salary warrant per [SAM 8116.1](#). The DCA Accounting Office will notify the employee before this process occurs. The notification letter will allow the employee time to clear the advance balance. Failure to clear advances may preclude future advances being issued until the outstanding advances are cleared. Direct deposit will be canceled for those employees with uncleared balances to collect any advance balances not cleared within a reasonable time.
- Travel advances that are not cleared within 15 days must be reported as taxable income ([SAM 8116.3](#)) Taxes due will be withheld from the next available payroll warrant and reported as taxable income on the employee's W-2. When the advance is cleared, there is no method to refund the withheld taxes to the employee.
- Some restrictions apply to seasonal or part-time employees (including board and committee members) who may not be issued travel advances. Exception requests are granted, by approval of the Deputy Director, on a limited basis.

## CHAPTER 8 FILING REQUIREMENTS

### *Claim Form and Correction Instructions*

All Travel Expense Claims must be submitted on the [CalATERS Global](#) System. A [CalATERS Global Training Request](#) form should be completed and sent as an attachment to [CalATERS@dca.ca.gov](mailto:CalATERS@dca.ca.gov) to establish a [CalATERS Global](#) User ID and temporary password. There are two types of claims that can be submitted on the [CalATERS Global](#) System.

1. **Regular Travel Expense Claim**—Only one trip per claim should be entered on a Regular Travel Expense Claim (TEC). These claims consist of per diem, lodging, and mode of transportation cost to and from destinations. Expense reimbursements are determined by the date and time the trip started/ended, therefore this information must be entered for each trip. If a traveler traveled on more than one trip, each trip must be

entered on a separate claim. The claim will be returned to the traveler or travel liaison for correction if more than one trip is entered on this type of claim.

2. **Non-Travel Expense Claim**—Consists of multiple days and months, up to a full fiscal year (July 1, 2014–June 30, 2015). These claims consist of only parking, mileage, airfare, rental car/gas for rental car, business expenses, training, etc. This claim **would not include** meals, incidentals, or lodging. Please make sure when submitting this type of claim the amount is \$10 or more for budget and department cost efficiency.

The [CalATERS Global](#) TEC Transmittal should have the proper report name, index number, month and year of travel, original signature of the approver, dates, times, amounts, mode of transportation, purpose, normal work hours, etc. Original detailed receipts showing proof of payment and justifications, when necessary, are required documentation for the claim. The original [CalATERS Global](#) Travel Expense Claim and required receipts should be sent to the Accounts Payable/Travel Unit for processing.

In the event the employee is new to the Department of Consumer Affairs and does not have a [CalATERS Global](#) User ID established, a [Travel Expense Claim \(TEC\) \(std262\) Form](#) (Rev. 09/2007) can be completed to submit their first request for reimbursement of State-related travel expenses. The original and one legible copy should be submitted to the Accounts Payable/Travel Unit for processing. Keep a third copy for your records with any non-required original receipts. All [TEC \(std262\) Forms](#) should be completed in ink or typewritten. The original signature of the claimant and the approving officer are required to be completed in ink in the appropriate area of the form. For minor corrections, line-out the incorrect information and write in the corrected information. The claimant must initial all corrections. Travel claims with correction fluid or correction tape in critical areas of the form (affecting the reimbursement amount) will not be accepted. Travel claims may be returned as auditable if submitted with numerous changes or if it is difficult to read.

*When to Submit Travel Expense Claims*—TECs should be filed at least once a month, but not more than twice in one month. If the amount claimed for any one month does not exceed \$10, filing can be deferred until the next month's travel or until June 30, whichever comes first. Several trips may be entered on one [TEC STD 262 Form](#). Only one Regular Trip at a time can be submitted on [CalATERS Global](#). When more than one trip is being listed on the [TEC STD 262 Form](#), a blank line should be left between each trip. Trips that start at the end of one month and extend into the next month should be submitted after the trip has concluded. Although it is acceptable to put several trips on one claim, the following expenses must be submitted on a separate [TEC](#): Out of State, out of country, long-term assignment, evidence and relocation expenses. Please label the [TEC](#) header when filing reimbursement claims for other than short-term travel.

All claims for the current fiscal year must be submitted by the published year-end deadline. Do not combine fiscal years. If a trip overlaps June and July, two separate [TEC STD 262](#) or [CalATERS Global](#) claims must be completed and submitted, one for each month. However, they should be submitted together for audit purposes.

#### *Required Information*

The [TEC STD 262](#) must be completed in its entirety, including heading, dates, time, amounts, mode of transportation, purpose, normal work hours, etc., and have the claimant's and the authorized approving officer's original signatures. Itemized expenses and original receipts showing proof of payment and justifications, when necessary, are required documentation for the claim. The original [TEC STD 262](#) and required receipts should be sent to the Accounts Payable/Travel Unit for processing.

**CHAPTER 9**  
**COMPLETING A TRAVEL EXPENSE CLAIM**

*Introduction*

The [Travel Expense Claim \(TEC\)](#) Form, STD 262, requires various information, including employee information, trip information, reimbursement amounts, authorizations, and justifications be provided. This chapter provides a step-by-step description of what is required to complete a [TEC](#).

*Employee Information*

This information describes to whom, classification, bargaining unit, and where expenses should be charged.

Field	Enter Into Field
<b>Claimant's Name</b>	First name, middle initial, last name
<b>Social Security Number or Employee Number*</b>	13-digit position number or write "on file"
<b>Department</b>	Department of Consumer Affairs
<b>Position</b>	Civil service classification (title)
<b>CB/ID Number</b>	Bargaining unit number for represented employees OR Confidential, exempt, board/committee member, volunteer, or other specific title
<b>Division or Bureau</b>	Board, committee, program, division, or unit name
<b>Index Number</b>	Index/PCA number (contact the Department of Consumer Affairs [DCA] Accounting Office for assistance if you do not know your Index/PCA number)
<b>Residence Address* (including city, state, and ZIP code)</b>	Home address (do not use P.O. Box) <i>If confidential, contact the DCA Accounting Office for guidance.</i>
<b>Headquarters Address (city, state, and ZIP code)</b>	Complete headquarters (work) address
<b>Phone Number</b>	Office phone number (include area code)

\* Refers to the Privacy Statement provided on the reverse side of the form.

*Trip Information, Miscellaneous Information and Justifications, and Authorized Signatures*

This section requests information regarding the when, where, and why the expenses occurred.

Field	Enter into Field																		
1	<b>Normal Work Hours:</b> Use the 24-hour clock																		
2	<b>Private Vehicle License Number:</b> Enter the license number of the private vehicle used on State business																		
3	<b>Mileage Rate Claimed:</b> Enter the rate claimed for private vehicle use																		
4	<b>Month/Year:</b> Month number (January = 1, December = 12) and four-digit year																		
5	<b>Date:</b> Day of the month (one day per line) <b>Time:</b> Departure and return (using the 24-hour clock)																		
6	<b>Location Where Expenses Were Incurred:</b> (A brief statement describing the purpose may be entered immediately below the last entry for each trip.)																		
7	<b>Lodging:</b> Enter actual cost of lodging, plus tax (up to the maximum reimbursement)																		
8	<b>Meals:</b> Enter actual cost of meals (up to the maximum reimbursement)																		
9	<b>Incidentals:</b> Enter actual cost of incidentals (up to the maximum reimbursement)																		
10 (A)	<b>Transportation:</b> Enter the cost of transportation, if paid by employee																		
10 (B)	<b>Transportation:</b> Enter the method of transportation, using the following codes: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Type</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>Railway</td> <td>R</td> </tr> <tr> <td>Bus, air porter, light rail, Bay Area Rapid Transit (BART)</td> <td>B</td> </tr> <tr> <td>Commercial airline</td> <td>A</td> </tr> <tr> <td>Privately owned vehicle (motorcycles not allowed)</td> <td>PC</td> </tr> <tr> <td>Private air</td> <td>PA</td> </tr> <tr> <td>State car</td> <td>SC</td> </tr> <tr> <td>Rental car</td> <td>RC</td> </tr> <tr> <td>Taxi</td> <td>T</td> </tr> </tbody> </table>	Type	Code	Railway	R	Bus, air porter, light rail, Bay Area Rapid Transit (BART)	B	Commercial airline	A	Privately owned vehicle (motorcycles not allowed)	PC	Private air	PA	State car	SC	Rental car	RC	Taxi	T
Type	Code																		
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Privately owned vehicle (motorcycles not allowed)	PC																		
Private air	PA																		
State car	SC																		
Rental car	RC																		
Taxi	T																		
10 (C)	<b>Transportation:</b> Enter carfare, bridge road tolls, or parking expenses																		
10 (D)	<b>Transportation:</b> Enter the number of miles driven with private and State vehicles, and then enter the amount due for private vehicles only																		
11	<b>Business Expense:</b> Enter any other expenses necessary for completion of State business, with justification as required. <u>Note:</u> Expenses more than \$25 require Office of Administrative Services authorization. The DCA Accounting Office will obtain signatures.																		
12	<b>Total Expenses for Day:</b> Enter the total expenses for that day																		
13	<b>Subtotals:</b> Enter the total expenses for each column																		
14	<b>Purpose of Trip, Remarks, and Details:</b> Enter the justification and miscellaneous information, such as: Explanation of business expenses Phone expenses, including place, party, and number called Receipt justification, if needed Justification for obtaining rental cars, other than a compact, or use of a noncontract vendor Travel advances received																		

15	Claimant's original signature and date signed
16	Approving Officer's original signature and date signed
17	Special expense signatures are obtained by the DCA Accounting Office

**APPENDIX  
RESOURCE MATERIALS AND FORMS**

*Resource Materials*

Subject	Issue Date	Expires	Number
Approval of Excess Lodging Rates	12/19/2013		California Department of Human Resources (CalHR) (Personnel Management Liaisons [PML] 2013-044) <a href="http://www.calhr.ca.gov/PML%20Library/2013044.pdf">www.calhr.ca.gov/PML%20Library/2013044.pdf</a>
FLSA Guidelines	04/16/2004		DCA DPM-PERS 02-06 <a href="http://inside.dca.ca.gov/offices/oas/hr/labor_rel.html">http://inside.dca.ca.gov/offices/oas/hr/labor_rel.html</a>
Travel and Relocation–Lodging Receipts	07/01/2014		<a href="http://www.calhr.ca.gov/employees/pages/travel-reimbursements.aspx">www.calhr.ca.gov/employees/pages/travel-reimbursements.aspx</a> CalHR PML 2013-022 <a href="http://www.calhr.ca.gov/PML%20Library/2013026.pdf">www.calhr.ca.gov/PML%20Library/2013026.pdf</a>
Vanpool Incentives	10/22/2002  09/27/2002  04/02/2002		DPA PML 2002-069 <a href="http://www.dpa.ca.gov/textdocs/freepmls/PML2002069.txt">www.dpa.ca.gov/textdocs/freepmls/PML2002069.txt</a>  CalHR PML 2002-064 ( <a href="http://www.dpa.ca.gov/textdocs/freepmls/PML2002064.txt">www.dpa.ca.gov/textdocs/freepmls/PML2002064.txt</a> )  CalHR PML 2002-021 ( <a href="http://www.dpa.ca.gov/textdocs/freepmls/PML2002021.txt">www.dpa.ca.gov/textdocs/freepmls/PML2002021.txt</a> )

The list below includes memos, policies, procedures, and websites with information regarding travel reimbursement rules and regulations.

## Useful Websites and Addresses

Useful Websites	Internet Addresses
Department of General Services State Administrative Manual Forms	<a href="http://www.dgs.ca.gov">www.dgs.ca.gov</a> <a href="http://sam.dgs.ca.gov/TOC/700.aspx">http://sam.dgs.ca.gov/TOC/700.aspx</a> <a href="http://www.dgs.ca.gov/osp/Forms.aspx">www.dgs.ca.gov/osp/Forms.aspx</a>
California Department of Human Resources Bargaining Unit Contracts Personnel Management Letters (PMLs)	<a href="http://www.calhr.ca.gov/Pages/home.aspx">www.calhr.ca.gov/Pages/home.aspx</a> <a href="http://www.calhr.ca.gov/Pages/home.aspx">www.calhr.ca.gov/Pages/home.aspx</a>
Travel Agency	<a href="http://www.caltravelstore.com">www.caltravelstore.com</a>

## List of Related Forms

The travel forms mentioned in this Travel Guide are available on the [Department of Consumer Affairs \(DCA\) Intranet](http://inside.dca.ca.gov) at <http://inside.dca.ca.gov/forms/subject.html#travel> and in this Appendix.

Form	Number	<a href="http://inside.dca.ca.gov">DCA Intranet</a> and/or Internet Links
Authorization to Use Privately Owned Vehicles on State Business	STD 261	<a href="http://www.documents.dgs.ca.gov/dgs/fmc/pdf/std261.pdf">www.documents.dgs.ca.gov/dgs/fmc/pdf/std261.pdf</a>
Cost Comparison Page	N/A	<a href="http://inside.dca.ca.gov/forms/oas/cost_comparison.pdf">http://inside.dca.ca.gov/forms/oas/cost_comparison.pdf</a>
Excess Lodging Rate Request/Approval	STD 255C	<a href="http://www.documents.dgs.ca.gov/dgs/fmc/pdf/std255C.pdf">www.documents.dgs.ca.gov/dgs/fmc/pdf/std255C.pdf</a>
Conference Attendance Request	N/A	<a href="http://inside.dca.ca.gov/forms/oas/conf_attend.pdf">http://inside.dca.ca.gov/forms/oas/conf_attend.pdf</a>
Hotel/Motel Transient Occupancy Tax Waiver	STD 236	<a href="http://www.documents.dgs.ca.gov/dgs/fmc/pdf/std236.pdf">www.documents.dgs.ca.gov/dgs/fmc/pdf/std236.pdf</a>
Justification for Reimbursement for Postage Charges	AISD 12	<a href="http://inside.dca.ca.gov/forms/oas/postal_charges.pdf">http://inside.dca.ca.gov/forms/oas/postal_charges.pdf</a>
Justification for Reimbursement for Telephone Charges	AISD 11	<a href="http://inside.dca.ca.gov/forms/oas/phone_charges.pdf">http://inside.dca.ca.gov/forms/oas/phone_charges.pdf</a>
Request for Travel Advance	AISD 008	<a href="http://inside.dca.ca.gov/forms/oas/travel_advance.pdf">http://inside.dca.ca.gov/forms/oas/travel_advance.pdf</a>
Travel Advances and Travel Expenses Policy	SAM Chapter 8100	<a href="http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap8100/8116.pdf">www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap8100/8116.pdf</a> <a href="http://www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap8100/8116.1.pdf">www.documents.dgs.ca.gov/sam/SamPrint/new/sam_master/rev427sept14/chap8100/8116.1.pdf</a>
Travel Expense Claim	STD 262	<a href="http://www.documents.dgs.ca.gov/dgs/fmc/pdf/std262.pdf">www.documents.dgs.ca.gov/dgs/fmc/pdf/std262.pdf</a>