



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 12 – Travel 1.0	EFFECTIVE DATE: 11/11/1985
TITLE: Travel and Lodging Provisions	REVISION DATE: 01/27/2020
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

The Joint Committee on Employment Relations (JOCER) adopted the 2019-2021 Compensation Plan submitted by the Division of Personnel Management. This plan includes the Uniform Travel Schedule Amounts (UTSA). The UTSA establishes the travel rules for reimbursement of state employee travel. **The Compensation Plan and the UTSA have changes and clarifications that are effective January 1, 2020.**

POLICY

Provisions regarding travel, moving expense reimbursement and temporary lodging allowances are contained in the UTSA section of the Compensation Plan. Although no changes were made to reimbursement rates, there were some policy changes and clarifications. Approved travel schedule amounts apply to all non-represented classified and any non-represented unclassified employee whose compensation is established under Wis. Stat. § 20.923 or 230.12. These also apply to all represented employees. The effective date of the travel schedule provision is July 1, 2015.

- 1. Mileage Reimbursement:** The full rate of reimbursement for the use of a privately owned automobile, while on official state business and for moving expenses is \$0.51 per mile (effective July 1, 2012). This rate is applied when a state-owned automobile is not available, and the employee has obtained a non-availability slip or approval when required. The non-availability slip or approval needs to be submitted with the travel expense report. See Section 12 – Travel 2.0 (Turndown Rates – Business Use of Personal Vehicles).

Employee reimbursement to the State for the use of a personally assigned, state-owned automobile is \$0.51 per mile, plus sales tax (effective July 1, 2012). The policy indicates that a non-availability slip is required to receive the higher mileage rate when travelling over 100 miles in a day.

Employees must meet the Department of Administration (DOA) established Minimum Driving Standards to be reimbursed at the higher (\$0.51) mileage rate (effective July 1, 2012). This means that employees that are not allowed to drive a state vehicle because of an unacceptable driving record are reimbursed at the turndown rate (\$0.352, effective December 1, 2011). See the Fleet Driver and Management Policies and Procedures Manual, Chapter 1, Sections 1.1 through 1.5, for DOA's established Minimum Driving Standards.

The reimbursement rate for business use of a privately owned specially equipped van for persons with disabilities is tied to the automobile reimbursement rate. The specially equipped van rate is \$0.175 cents per mile more than the rate for the business use of the privately-owned automobile (\$0.51 + \$0.175 = \$0.685). However, if a state-owned specially equipped van is available and the employee elects to use their own van, the reimbursement rate remains at \$0.61 cents per mile. [Section F-3.05(3)(f)].

The mileage reimbursement rate for business use of a personal airplane is the same as the rate for reimbursement of a personal automobile and will change whenever the automobile rate changes. [F-3.01(3)].

2. **Mileage Reimbursement to and from Worksite:** When management determines that an employee's vehicle is required for travel to a worksite removed from the assigned headquarters, the employee shall be reimbursed for mileage from home to the worksite or from the assigned headquarters to the worksite, whichever is closer. If the employee is authorized to telecommute, then they are not eligible for mileage reimbursement from their home to their assigned headquarters.
3. **Parking Expenses:** Parking charges incurred in the headquarters city are reimbursable if incurred as a result of the job. Home based (headquarters office) parking requires special approval from the Division Administrator.
4. **Car Rentals:** Car rentals by employees are prohibited unless exceptions are approved. Exceptions require approval by department head, or designee, and documentation that commercial carrier services are not available, or the cost of car rental is lower than the cost of available commercial carriers. This has been delegated to Division Administrators/Office Directors, who may delegate this authority to Bureau Directors. A signed delegation of authority statement identifying the designee must be on file with the Accounts Payable/Preaudit Unit, Expenditure Accounting Section, Bureau of Fiscal Services.
When one employee is traveling alone or when two employees are traveling together, only the reasonable cost of compact models is reimbursable unless non-availability of the compact size automobile is documented by the car rental agent.
See Section 12 – Travel 2.2 (Vehicle Rental Approvals – Mandatory Use Bulletin) regarding the delegation authority and authorized vendors to be used.
5. **Meal Expenses:** The 2019-2021 Compensation Plan did not change the in-state meal and out-of-state meal maximums. The Compensation Plan provides for two separate meal expense reimbursement schedules – one for in-state meals and another for out-of-state meals.

Effective Rates:

In-state Meals		Out-of-state Meals	
Breakfast	\$8	Breakfast	\$10
Lunch	\$10	Lunch	\$15
Dinner	\$20	Dinner	\$25

Reimbursement for meal for employees who are on a day shift basis (7:45 a.m. – 4:30 p.m.) will be allowed on trips only on the following conditions:

- a. Breakfast, provided the employee leaves home before 6:00 a.m.
- b. Lunch, provided the employee leaves his/her headquarter city before 10:30 a.m. and returns after 2:30 p.m.
- c. Dinner, provided the employee leaves directly from work and returns home or headquarter city, whichever is earlier, after 7:00 p.m.

The out-of-state meal maximum rates apply for any out-of-state location. It is no longer necessary to be in a high cost city to be eligible for these rates.

Effective January 1, 2004, the wording was changed to clarify that out-of-state meal maximums include tax and tips.

The Compensation Plan provides that when an employee is entitled to reimbursement for two or more consecutive meals in one day, the amount expended for any particular meal is

left to the discretion of the employee, but the total reimbursement shall not exceed the total of the eligible individual meal rates for the consecutive meals in a day.

The UTSA section requires an employee to attach a copy of the meeting or conference brochure to the travel expense report when claiming reimbursement for meal expenses incurred while at a meeting or conference.

Meal rates may be exceeded if written justification is approved by Department Head or delegated designee. This has been delegated to the Division Administrators/Office Directors, who may delegate this further. This may not be delegated further than Bureau Directors. A signed delegation of authority statement identifying the designee must be on file with the Accounts Payable/Preaudit Unit, Expenditure Accounting Section, Bureau of Fiscal Services.

Meals included in the cost of lodging or registration fees are not reimbursable. In cases where the cost of lodging includes breakfast, the appropriate amount of breakfast reimbursement can be added to the lodging rate. The appointing authority or designee may grant individual exceptions if the employee provides written justification. The 2019-2021 Compensation Plan added language to clarify that when a meal is provided with a conference or is included with a hotel stay (e.g. continental breakfast), an employee may not claim reimbursement for that meal. This does not apply if there is prior authorization from the appointing authority for dietary restrictions.

The maximum allowable tip which may be included is 15 percent of the meal claim.

The 15 percent maximum allowable tip is for individually purchased meals. The Department no longer requires vendors to accept 15 percent as the maximum gratuity or service charge on group-purchased meals at conferences and/or meetings. For group-purchased meals, the amount of gratuity or service charge is to be based upon what is negotiated between the vendor and the Department. This amount will be considered the industry normal amount. The meal maximums which include the gratuity still apply.

The P-Card may be used as an alternative to pay for group-purchased meals in lieu of using a Purchase Requisition. This also includes those situations where the payment is below the Purchase Requisition requirements.

6. **Hotel and Motel Expenses:** The maximum in-state lodging rate, **excluding all applicable taxes**, for all lodging for all in-state travel in counties other than Milwaukee, Racine, and Waukesha is:

As of July 1, 2015

\$82

The maximum permitted amount for Milwaukee, Racine, and Waukesha counties is:

As of July 1, 2015

\$90

The \$82 per-night rate shall also apply to out-of-state travel, except for lodging in higher cost cities as determined from information published by OSER. See Section 12 – Travel 1.2 (Moving and Lodging Expense Reimbursement Maximums) for high cost city information.

- a. **Lodging at Conference Site:** The Department head or delegated designee may permit the employee(s) to stay at a documented conference site where lodging costs exceed the maximum amount specified above on the basis that it enables the employee(s) to gain professional benefits due to interaction with other attendees. This policy delegates this approval authority to Division Administrators/Office Directors, who may delegate this further. A signed delegation of authority statement identifying the designee must be on file with the Accounts Payable/Preaudit Unit, Expenditure Accounting Section, Bureau of

Fiscal Services. Employee(s) should include a statement such as "I am staying at the conference site and request a lodging rate, including applicable taxes, which exceeds the maximum allowable amount" when requesting approval. This approval as signed by the Division Administrator/Office Director or delegated designee must be attached to the employee's P-Card statement when it is submitted.

- b. **Energy Surcharge at Lodging Facilities:** Hotels/motels may add an energy surcharge onto their bills. The energy surcharge is not a tax. Therefore, the surcharge becomes part of the nightly rate. If the combined total of the room rate and surcharge exceeds the lodging maximum, the excess is not reimbursable unless one of the conditions for exceeding the maximum is met. See Section 12 – Travel 1.1 (Exceptions to Lodging Cost Limitations) for these conditions.
 - c. **Cost of Booking the Lodging:** When booking the lodging, there may be an additional fee that is charged (e.g., when using a website to book the lodging). The cost of lodging that is subject to the Compensation Plan maximum rates (listed above) includes any additional cost of booking the lodging. Therefore, the additional fee that is charged can be paid for, but the State will only pay for the lodging and booking cost up the maximum rate.
 - d. The 2019-2021 Compensation Plan clarifies that lodging must be in a facility licensed as a motel, hotel, or tourist rooming house. Reimbursement is prohibited for lodging at a private residence even if licensed. This prohibits lodging at facilities such as AirBNBs or VRBOs (vacation rentals).
7. **Business Telephone or Facsimile:** A receipt is required when an employee claims reimbursement for non-STS business telephone calls or business-related facsimile charges in excess of \$5 per call.
 8. **Telephone Call Home:** Employees on international business trips can be reimbursed for personal calls up to \$10 per day. No reimbursement for personal calls is allowed for domestic business trips. [F-7.02(3)].
 9. **Taxis and Ride Sharing:** A receipt is required for an employee to be reimbursed for a one-way taxi in excess of \$25. The 2019-2021 Compensation Plan provides that ride sharing such as Uber and Lyft is considered allowable and reimbursable along with taxi and shuttles. However, the employee should use the lowest cost option.
 10. **Tips to Hotel Employees:** Tips to hotel employees are allowable for reimbursement in the amounts of \$2 per day of arrival, \$2 per day of departure plus \$2 per night of stay. Staying two days but only one overnight is limited to \$6 (\$2 for day of arrival, \$2 for night of stay and \$2 for day of departure).

Luggage Fee: Airlines may charge passengers for checked bags. Different airlines may have different fees for the checked bags. State Procurement has indicated that the fee for the checked bags, for business trips, can be charged to a state purchasing card.

The number of bags that are checked must be reasonable for the business purpose of the trip. If the employee is combining business with a vacation/personal trip then the reimbursable expense for the additional checked bags must relate to the number of bags necessary for the business portion of the trip and not the vacation/personal portion of the trip. **Employees must also provide receipts to document the cost of the checked bags.** For further information on air travel cost comparisons and baggage costs, see APP 2.5, Section 12, Purchase and Payment of Airline Tickets.
 11. **Porterage at Airport:** The reimbursement for porterage at airports or bus terminals is limited to \$1 per piece of luggage. Effective January 1, 2004, the requirement to fully explain the porterage cost has been removed.

12. **Parking:** Receipts are required for parking claims in excess of \$25. Parking charges incurred at the employee's established work site are not reimbursable. Parking costs incurred in the headquarter city that are away from the employee's established work site can be reimbursed. The Compensation Plan indicates that if conditions of the AG Opinion 61 OAG 210 are met (related to "home base" parking) then parking at the employee's established work site can be reimbursed.
13. **Fees for Changing Airline Tickets:** Fees charged for changing airline tickets are reimbursable but require a valid, written business reason for the change and approval of the appointing authority or designee. A signed delegation of authority statement identifying the designee must be on file with the Accounts Payable/Preaudit Unit, Expenditure Accounting Section, Bureau of Fiscal Services.
14. **Passports:** The Compensation Plan clarifies that certain costs associated with obtaining passports and visas are reimbursable.
15. **Travel by Bus:** Effective January 1, 2004, the Compensation Plan does not limit bus travel between cities to Madison, Milwaukee and Chicago. The appointing authority is responsible for determining when it is feasible for employees to travel by bus between any cities or within the headquarter city.
16. **Registration Fees**
 - a. An original paid receipt, a copy of the check, a copy of the credit card statement, or the traveler's customer copy of the credit card receipt must support claims for reimbursement of registration fees over \$25.
Effective January 1, 2004, requirement to include a registration form that indicates the amount of the fee and what it includes has been removed. However, it is still required that a conference documentation (e.g. brochure, schedule or agenda) is required if meals are being claimed at a conference.
 - b. Expenses of individuals not on official state business (spouse, family members, friend, etc.) that are included in the registration fees are not reimbursable.
17. **Motorcycle Reimbursement:** The mileage reimbursement rate for business use of a motorcycle is \$0.285 per mile (effective December 1, 2007).

REFERENCES

Wis. Stat. §§ [20.916 \(8\)](#), [20.923](#) and [230.12](#)

DOA, Division of Personnel Management (DPM), [Compensation Plan](#), [Pocket Travel Guide](#)

[DHS APP Section 12 – Travel 1.1](#) (Exceptions to Lodging Cost Limitations)

[DPM Policy Bulletin](#)

[DHS APP Section 12 – Travel 1.2](#) (Maximum Reimbursement for Lodging in High Cost Out-of-State Cities)

[DHS APP Section 12 – Travel 2.0](#) (Turndown Rates – Business Use of Personal Vehicles)

[DHS APP Section 12 – Travel 2.2](#) (Vehicle Rental Approvals – Mandatory Use Bulletin)

[Fleet Driver and Management Policies and Procedures Manual](#)

CONTACTS

[Travel Preaudit, Expenditure Accounting Section](#)

[Unit Supervisor, Expenditure Accounting Section](#)