

CSEA's TRAVEL RATES

The following are the **MAXIMUM** travel rates that have been approved by CSEA's Board of Directors for **routine union travel**. Regions, Locals and Units may adopt their own rates as long as the rates adopted **do not exceed** these CSEA approved maximums.

Separate rates may be approved by the CSEA Board of Directors for CSEA events such as the Regular Delegates Meeting and State, Local Government and Private Sector Workshops. The Statewide Treasurer will provide a written notice of these separate rates to all Region, Local and Unit Treasurers prior to each event.

UNION FUNDS MAY NOT BE USED TO PAY THE EXPENSES OF ANY NON-MEMBERS in accordance with the *Financial Standards Code*, Article VI, Section 13. **Guests or non-members attending any union event MUST PAY the Region/Local/Unit the full per-person cost of the event.**

An individual may be reimbursed for reasonable, actual and necessary expenses incurred in the furtherance of union business. All travel expenses to be reimbursed must be documented on a travel expense voucher (the 'red' voucher) or a similar itemized list **and** submitted in a timely manner; within 30 days of travel is preferred however they may be accepted up to six months from the date of travel.

Vouchers must be completed **AFTER** travel by the person requesting the reimbursement and **must indicate**, at a minimum, the travel dates, the starting and ending locations, the actual travel times from/to each location, method of transportation and the union purpose of the travel. All applicable receipts must be attached and the individual requesting the reimbursement must sign the voucher or itemized list attesting the expenses are necessary, just, true and accurate and that they have not requested reimbursement from any other source.

MEAL ALLOWANCE(S) are given to an individual when traveling on union business; restaurant receipts are not reimbursed for individual meals. The **travel times** must be clearly written on the expense voucher to justify the meal allowance(s).

The following times of travel are used to determine what meal allowance(s) are given:

- Traveling on union business **before 7 AM** the breakfast allowance is **\$10**
- Traveling on union business **between 12 noon and 2 PM** the lunch allowance is **\$15**
- Traveling on union business **after 7 PM** the dinner allowance is **\$30**

NOTE: Meal allowance(s) given when NOT traveling overnight are taxable income to the individual and must be recorded on the individual's taxable payment log for the calendar year.

MILEAGE is reimbursed for personal automobile use while on union business using the **current IRS mileage rate**. This rate is set by the IRS effective January 1 each year and the Statewide Treasurer issues a memo each December notifying the Region/Local/Unit Treasurer of the new rate. (Be aware that occasionally the IRS adjusts this rate during the year; the Statewide Treasurer will advise Treasurers of those changes as well.) The **actual miles driven** must be clearly written on the expense voucher to justify the mileage reimbursed while on union business, do not use mileage estimates from Map Quest or other programs unless an explanation is provided on the voucher as to why the actual miles traveled are not provided. The actual miles driven are multiplied by the current mileage rate to determine the reimbursement; this amount covers all costs of operating an automobile except parking and tolls.

PARKING and TOLLS are reimbursed for **parking and/or tolls** paid by an individual when traveling on union business. The parking and/or toll amounts must be clearly written on the expense voucher and the **receipt(s) or a photocopy of an E-Z Pass statement** with the tolls marked must be attached to allow reimbursement.

PUBLIC TRANSPORTATION costs reimbursed for **fares** paid by an individual to travel by air, train, bus, taxi, etc. for union business. The public transportation amount(s) must be clearly written on the expense voucher and the **receipt for the fare(s) paid** must be attached to allow reimbursement.

LODGING is reimbursed for overnight **accommodations** paid by an individual that are necessary and required while traveling on union business. The lodging amounts must be clearly written on the expense voucher and the **paid hotel bill** listing the detail of the charges must be attached to allow reimbursement. **ONLY** the room charge and related taxes are reimbursed; any other charges listed on the hotel bill are the individuals' responsibility. Consideration may be given if additional documentation is provided explaining the union purpose for the other charges and the union member(s) incurring the charges.

Regions, Locals and Units that pay lodging directly to a hotel should **ONLY** pay the room charges with related taxes; individuals are responsible for paying all incidental charges themselves and those are not reimbursed.

ENTERTAINMENT costs for **meals** paid by an individual are reimbursed **ONLY** when the **names of the individuals entertained and the union business discussed** is clearly written on the expense voucher and the **restaurant receipt** is attached.

MISCELLANEOUS ALLOWANCE(S) are given for each **overnight** an individual spends traveling on union business. The **travel dates** must be written clearly on the expense voucher to justify the miscellaneous allowance(s) given. The **fixed dollar amount** for miscellaneous allowances (not to exceed the maximum amount set by the CSEA Board of Directors) is determined by the Region, Local or Unit Executive Board. This allowance is meant to cover travel expenses not specifically reimbursed.

NOTE: ALL miscellaneous allowance(s) paid are taxable income to the individual and must be recorded on the individual's taxable payment log for the calendar year.

****** IMPORTANT ******

ALL TAXABLE INCOME, REGARDLESS OF THE AMOUNT, MUST BE REPORTED ANNUALLY TO EACH INDIVIDUAL

If the total of taxable payments to an individual **equals or exceeds \$600 in a calendar year**, the Treasurer is required by law to complete an IRS Form 1099-NEC for each individual, provide Copy B to the individual **by January 31st** and submit Copy A, along with the IRS Form 1096 to the IRS **by January 31st as well**.

Refer to the *Basic Guide for Treasurer's Tax Consequences of Payments* section for more information regarding taxable payments to individuals and the Internal Revenue Service – IRS Form 1099-NEC and Form 1096 section for more information on reporting these taxable payments to the individuals and to the IRS.

NO REIMBURSEMENT FOR EXPENSES MAY BE MADE TO ANY INDIVIDUAL WHO HAS BEEN REIMBURSED FROM ANY OTHER SOURCE

Delegates to AFSCME conventions are fully reimbursed for all expenses by CSEA, Inc. In addition, the CSEA Statewide Officers, Statewide Board of Directors and Statewide Committee members (including members assigned to Statewide Labor/Management teams and Contract Negotiations for the State division) reimbursed for travel expenses directly by CSEA, Inc. No Region, Local or Unit should use their funds to reimburse these individuals for these purposes.