



## Chapter 10 - Travel

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### **10.10 Travel Management Requirements and Restrictions**

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and Advances**

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**10.50.50**

October 1, 2013

**Airline contracts and limitations on reimbursement**

In accordance with the Department of Enterprise Services (DES) negotiated contracts, where a city pair contract exists, such as between Seattle, Washington and Missoula, Montana, reimbursement may be made up to the contract air fare amount. An agency may make reimbursement above the contract airfare only:

- For allowable conditions as stated within the contract documents, **AND**
- When the air carrier has sold all seats for the desired destination.

Except as noted below, reimbursement above the airfare contract is to be at the lowest applicable airfare **not to exceed** tourist class or its equivalent. This reimbursement limitation may be exceeded, if necessary, for the Health and Safety of the traveler (Subsection 10.10.35), and when disabled persons (and a personal care attendant, if necessary for the disabled person to travel) are required to travel.

For specific contract information, contact DES at (360) 902-7400.

**Business class air common carrier** accommodations may be approved when travel is direct between authorized origin and destination points, including connecting points, and either the origin or destination point is outside the continental United States, and the scheduled one-way flight time is in excess of 14 hours, provided all of the following conditions have been met:

- The agency head or authorized designee approves the business class airline accommodations in advance, and
- The traveler has exhausted all state business frequent flyer miles available for an upgrade.

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**10.50.55**

May 1, 1999

**Criteria and limitations for airport selection**

10.50.55.a

Use the criteria for selecting travel alternatives stated in Subsection 10.10.20 for airport selection. In most cases, this means agencies must select the most economical alternative.

10.50.55.b

Use of the local airport is assumed to result in travel expenses that are most economical to the state. Travelers are expected to use their local airport when traveling by regularly scheduled air service on state business, unless an alternative meets one of the criteria and conditions noted in Subsection 10.10.20.

A "Local Airport" is the airport that offers regularly scheduled air service that is closest to the point from which travel begins. In most situations it would be the airport closest to the traveler's residence. For out-of-state destinations, the closest airport that provides direct out-of-state flights may be considered the local airport.

The traveler is to provide documentation to support a decision to use an airport other than the local airport.

If the traveler chooses another airport for reasons other than those specified in Subsection 10.10.20, the traveler must bear any costs in excess of the most economical costs.

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**10.50.65**

October 1, 2013

**Limitations on reimbursement for non-air common carrier costs**

Normally, the maximum reimbursement for transportation expenses via non-air common carriers is the lowest applicable fare not to exceed the lowest class fare.

**Business class non-air common carrier** travel may be approved by the agency head or designee when all the following conditions have been met:

- The higher class fare is necessary for having business interaction or for conducting state business while in route to the destination; and
- The higher class fare is less expensive than a coach class airfare or is the only mode of travel available to arrive at the destination.

This reimbursement limitation may be exceeded if necessary for the Health and Safety of the traveler (Subsection 10.10.35), and when disabled persons (and a personal care attendant, if necessary for the disabled person to travel) are required to travel. For specific contract information, contact the Department of Enterprise Services at (360) 902-7400.

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**10.50.70**

October 1, 2002

**How changes in itinerary affect reimbursement**

If there is an authorized change in a traveler's itinerary while on travel status to conduct official state business, the traveler, whenever possible, is to pay the added cost through a State Charge Card System. If a state charge card receipt is issued, the traveler is to attach the receipt for the added cost to the Travel Expense Voucher (form A20-A or A20-2A) or reference the agency file location.

If the traveler does not have access to a State Charge Card System, the traveler may pay for the added cost from personal financial resources.

In all cases where a traveler is billed individually and is seeking reimbursement for purchase of air carrier services, original receipts are to be attached to the Travel Expense Voucher (form A20-A or A20-2A) by the traveler or the agency file location referenced.

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**10.50.75**

January 1, 2004

**May the traveler purchase airfare from personal financial resources?**

Except as provided in Subsection 10.50.70, a traveler may only use personal financial resources to purchase airfare in emergency situations when the State Charge Card System is not accessible. It will be up to the agency's management to authorize reimbursement of charges made with personal financial resources.

When a traveler is billed individually and seeks reimbursement for purchase of airfare, the traveler must attach receipts to the Travel Expense Voucher (form A20-A or A20-2A) or reference the agency file location.

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**10.50.80**

January 1, 2004

**Refunds for unused transportation services**

The agency should receive a refund for unused contract tickets purchased through a State Charge Card System.

The agency is to treat such refunds as recoveries of expenditures.



## 10.60 Miscellaneous Travel Expenses

### 10.60.10

October 1, 2013

#### What types of miscellaneous travel costs are reimbursable?

Miscellaneous travel expenses essential to the transaction of official state business are reimbursable to the traveler. Reimbursable expenses include, but are not limited to:

- Taxi, shuttle, or limousine fares (including a customary tip or gratuity), motor vehicle rentals, parking fees, and ferry and bridge tolls. However, as noted in Subsection 10.20.20, tolls associated with the use of high occupancy toll (HOT) lanes are considered a personal expense and **not** reimbursable.
- Registration fees required in connection with attendance at approved conventions, conferences, and official meetings.
- Rental of room in a hotel or other place that is used to transact official state business. The room rental is reimbursable as a separate item from lodging when authorized by the agency head or authorized designee.
- Charges for necessary facsimile (fax) services.
- Charges for necessary stenographic or typing services in connection with the preparation of reports and/or correspondence, when authorized by the agency head or authorized designee.
- The actual cost of laundry and/or dry cleaning expenses, **as evidenced by a receipt**, is authorized for travelers in continuous travel status for five (5) or more days in the continental U.S.A. An allowance is already included in the meals and incidental rates for travel outside CONUS (refer to Subsection 10.20.10). Use of a coin-operated Laundromat is allowable. If a receipt for a coin-operated Laundromat is not available, the traveler may claim actual expenses up to \$50 on the "Detail of Other Expenses" portion of the Travel Expense Voucher (form A20-A) (refer to Subsection 10.80.40).



- **Mandatory** fees charged by lodging facilities for items such as room safes.
- Fees charged for internet access required in connection with state business travel.
- Charges for checked baggage, if any, excluding overweight charges, for up to the first two bags on domestic flights.

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**10.60.20**

May 1, 1999

**Bill expenses greater than \$50 to the agency whenever possible**

Whenever possible, the traveler should not pay for motor vehicle rentals, registration fees, rental of rooms for official state business, and other miscellaneous travel expenses in excess of \$50. The traveler should request the vendor of the services to bill the agency in accordance with prescribed purchasing requirements (also refer to Subsections 10.80.50 and 10.80.55).

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**10.60.30**

May 1, 1999

**Costs for personal care attendant services may be reimbursed**

The cost of personal care attendant services required by disabled travelers in order for them to travel will be allowed as a miscellaneous travel expense. Such costs may include fees and travel expenses of the attendant. The agency head or authorized designee sets the maximum reimbursement for such costs as part of the agency's required system for management and control over travel (refer to Subsection 10.10.10).

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**10.60.40**

July 1, 2011

**Charges by airlines on international flights**

As part of their system for management and control of travel related costs (refer to Subsection 10.10.10), agencies are required to define the circumstances under which charges assessed by airlines on international flights are reimbursable as miscellaneous travel expenses (examples include baggage fees or seat assignment fees).



## 10.70 Boards, Commissions, or Committees

### 10.70.00

July 1, 2011

### Travel restricted

*On June 7, 2011, the Governor signed Engrossed Second Substitute House Bill 1371 which restricts travel costs for boards and commissions effective July 1, 2011.*

All executive, legislative, or judicial branch boards and commissions must comply with the policies in this section.

- 10.70.00.a All boards and commissions when feasible shall use alternative means of conducting meetings which do not require travel, while still maximizing member and public participation. Refer to Subsection 10.10.25.
- 10.70.00.b When a physical meeting is required, the meetings must be held in public facilities whenever possible.
- 10.70.00.c Unless required as a condition to maintain or receive federal funding or physical presence at a meeting is specifically required by statute, no member of a class one through class three or class five board, commission, council, committee of similar group may receive an allowance for subsistence (meals), lodging or travel expenses when funded by the General Fund - State.

Exceptions may be granted as set forth below for:

- Executive branch agencies, the Director of the Office of Financial Management;
- Judicial branch agencies, the Chief Justice of the Supreme Court;
- Legislative agencies, the Chief Clerk of the House of Representatives and/or the Secretary of the Senate;
- Boards under the authority of a separately elected official, the separately elected official;
- Institutions of higher education, the president of the institution; and
- Constitutionally created boards, the chair of the board.

10.90.10.d **Lodging and Subsistence Rates for the Non Continental USA and Foreign Locations**

Per Diem allowances for foreign locations, Alaska, Hawaii, and US Possessions are revised monthly and can be accessed online:

- Refer to the U.S. Department of State – Foreign Per Diem Rates website at:  
[http://aoprals.state.gov/content.asp?content\\_id=184&menu\\_id=78](http://aoprals.state.gov/content.asp?content_id=184&menu_id=78).
- Rates for Alaska, Hawaii, and U.S. possessions follow the foreign rates at: <http://www.defensetravel.dod.mil/perdiem/perdiemrates.html>.

Use the outside CONUS, Non-Foreign Overseas, and Foreign query tool. Most of the lodging rates in these tables include all taxes. However, taxes on lodging are separately reimbursable for Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and U.S. possessions.

10.90.10.e State agencies without access to the Internet may contact their OFM Accounting Division Consultant or Travel Policy Consultant to obtain the current rates for Continental USA, Non Continental USA, and Foreign locations.

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**10.90.20**  
October 1, 2013

**Reimbursement rates for lodging, meals, and privately owned vehicle mileage**

The following summary shows the reimbursement rates for lodging, meals, and privately owned vehicle mileage for the Continental USA:

## Reimbursement Rates for Lodging, Meals, and Privately Owned Vehicle Mileage

For the Continental USA - 48 Contiguous States and the District of Columbia

Rates as of October 1, 2013	Notes																																													
<p><b>Maximum Allowable Lodging Rates</b> (see notes for tax treatment)</p> <p><b>Non High-Cost Locations</b> (In State and Out-of-State)</p> <ul style="list-style-type: none"> <li>• Maximum rate = \$83.00 / night plus tax</li> <li>• Exception to maximum rate = \$193.50 / day {(83 + 46) x 150% }</li> </ul> <p><b>High-Cost Locations.</b> For rates for individual high cost locations in the Continental USA, refer to the U.S. General Services Administration website at: <a href="http://www.gsa.gov">www.gsa.gov</a>.</p> <p><b>Seasonal Lodging Rates.</b> For out of state locations, refer to the U.S. General Services Administration website at: <a href="http://www.gsa.gov">www.gsa.gov</a>. For seasonal rate information for Washington state locations, refer to the state Per Diem Rates map on OFM's Travel Resources website at: <a href="http://www.ofm.wa.gov/resources/travel.asp">http://www.ofm.wa.gov/resources/travel.asp</a>.</p>	<p>The reference for the maximum lodging rates is on the U.S. General Services Administration website at: <a href="http://www.gsa.gov">www.gsa.gov</a>. Select U.S. Per Diem Rates by Location (Continental USA) to view rates for the contiguous 48 states (amounts shown are before adding applicable state and local taxes to the reimbursement rates) or Foreign Per Diem Rates (taxes included) to view rates for Alaska, Hawaii, and U.S. possessions.</p>																																													
<p><b>Meal Rates</b> (including taxes and tips and incidental expenses)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 15%; text-align: center;"><u>Non High-Cost Locations</u></th> <th style="width: 15%;"></th> <th style="width: 15%; text-align: center;"><u>High-Cost Locations</u></th> <th style="width: 15%;"></th> </tr> </thead> <tbody> <tr> <td>Breakfast</td> <td style="text-align: center;">\$11.00</td> <td style="text-align: center;">\$13.00</td> <td style="text-align: center;">\$14.00</td> <td style="text-align: center;">\$15.00</td> </tr> <tr> <td>Lunch</td> <td style="text-align: center;">14.00</td> <td style="text-align: center;">15.00</td> <td style="text-align: center;">17.00</td> <td style="text-align: center;">18.00</td> </tr> <tr> <td>Dinner</td> <td style="text-align: center;"><u>21.00</u></td> <td style="text-align: center;"><u>23.00</u></td> <td style="text-align: center;"><u>25.00</u></td> <td style="text-align: center;"><u>28.00</u></td> </tr> <tr> <td>Totals</td> <td style="text-align: center;"><u>\$46.00</u></td> <td style="text-align: center;"><u>\$51.00</u></td> <td style="text-align: center;"><u>\$56.00</u></td> <td style="text-align: center;"><u>\$61.00</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">\$16.00*</td> <td style="text-align: center;">\$16.00*</td> <td style="text-align: center;">\$18.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;">20.00</td> <td style="text-align: center;">21.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;"><u>30.00</u></td> <td style="text-align: center;"><u>32.00</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: center;"><u>\$66.00</u></td> <td style="text-align: center;"><u>\$71.00</u></td> </tr> </tbody> </table> <p><b>Non High-Cost Per Diem Rate</b></p> <ul style="list-style-type: none"> <li>• Daily rate = \$129.00 / day = Non high-cost lodging rate (\$83) + Non high-cost meals rate (\$46)</li> <li>• Hourly rate = \$129.00 / 24 hours = \$5.38 per hour</li> </ul>		<u>Non High-Cost Locations</u>		<u>High-Cost Locations</u>		Breakfast	\$11.00	\$13.00	\$14.00	\$15.00	Lunch	14.00	15.00	17.00	18.00	Dinner	<u>21.00</u>	<u>23.00</u>	<u>25.00</u>	<u>28.00</u>	Totals	<u>\$46.00</u>	<u>\$51.00</u>	<u>\$56.00</u>	<u>\$61.00</u>			\$16.00*	\$16.00*	\$18.00				20.00	21.00				<u>30.00</u>	<u>32.00</u>				<u>\$66.00</u>	<u>\$71.00</u>	<p>To determine which high cost meal rate applies for a specific high cost location in the Continental USA, refer to the U.S. General Services Administration website at: <a href="http://www.gsa.gov">www.gsa.gov</a>. (Meal rates will be referred to as subsistence rates.) When calculating the meal breakdown for high cost meal locations in the Continental USA or Foreign Locations not listed in the table to the left, use the percentages in Subsection 10.40.10.c.</p> <p>*\$66.00 meal rate is for reference only; no WA state location currently has \$66.00 meal allowance.</p> <p>Certain types of boards and commissions use both daily and hourly rates (Section 10.70). Also, the hourly rate is used when an employee is authorized to use a privately owned travel trailer or camper (Subsection 10.30.70).</p>
	<u>Non High-Cost Locations</u>		<u>High-Cost Locations</u>																																											
Breakfast	\$11.00	\$13.00	\$14.00	\$15.00																																										
Lunch	14.00	15.00	17.00	18.00																																										
Dinner	<u>21.00</u>	<u>23.00</u>	<u>25.00</u>	<u>28.00</u>																																										
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			<u>\$66.00</u>	<u>\$71.00</u>																																										
<p><b>Privately Owned Vehicle (POV) Mileage Rate</b> = \$0.565/ mile</p>	<p>Source: IRS Revenue Procedure 2012-72.</p>																																													
<p><b>Privately Owned Aircraft Mileage Rate</b> = \$1.33/ nautical mile</p>	<p>Source: Federal Register Vol. 77, No. 249 Dec. 28, 2012. Nautical mile information can be found on several websites including: <a href="http://www.airnav.com/airports/">www.airnav.com/airports/</a></p>																																													
<p><b>Privately Owned Motorcycle Mileage Rate</b> = \$0.535 / mile</p>	<p>Source: Federal Register Vol. 77, No. 249 Dec. 28, 2012.</p>																																													



## Chapter 25 - Payroll

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### **25.10 About the Payroll Policies**

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25.10.10	Purpose of these policies	May 1, 1999
25.10.20	Authority for these policies	Jan. 1, 2012
25.10.30	Applicability	Jan. 1, 2012
25.10.40	Employee definitions	July 1, 2012

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25.20.20	Required payroll records and reports	June 1, 2006
25.20.30	Agency required payroll certifications	June 1, 2006
25.20.40	Payment and reconciliation of deductions and employer's costs	July 1, 2011
25.20.50	Employee transfers between agencies	Jan. 1, 2012

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25.30.10	Lagged payroll	May 1, 1999
25.30.20	Paydates	July 1, 2008
25.30.30	Pay period, workdays, and rate computations	July 1, 2013
25.30.40	Taxable fringe benefits	Oct. 1, 2005
25.30.50	Compensatory time – Cash-out payments	July 1, 2012
25.30.60	Other compensation	July 1, 2011
25.30.70	Settlement payments	Oct. 1, 2011

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**Payroll**

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**25.40 Leave**

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25.40.12	Uniformed service shared leave pool	Jan. 1, 2012
25.40.15	Sick leave pools	May 20, 2010
25.40.20	Vacation leave buyout at termination	July 1, 2013
25.40.30	Accrued sick leave buyout	July. 1, 2013
25.40.40	Workers' compensation time loss payments	Oct 1, 2013
25.40.50	Recognition leave	Jan. 1, 2009

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**25.50 Payroll Deductions and Reductions**

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25.50.10	Introduction	May 1, 1999
25.50.20	Mandatory (standard) deductions/reductions	July 1, 2012
25.50.30	Voluntary deductions/reductions	July 28, 2013

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**25.60 Garnishments and Wage Assignments**

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25.60.10	Garnishments and levies	June 7, 2012
25.60.20	Child support	June 7, 2012
25.60.30	Wage assignments	Mar. 1, 2010
25.60.40	Other debt collection procedures	Oct 1, 2013
25.60.50	Worksheets for answers to writs of garnishment	June 7, 2012

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**25.70 Payment Methods**

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25.70.10	Employee payment options	June 7, 2012
25.70.20	Direct deposit of employee's earnings	July 1, 2011
25.70.25	Payroll cards for employee's earnings	July 1, 2011
25.70.30	Amounts due to deceased employees	July 1, 2013

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**Payroll**

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**25.80      Salary Overpayment Recoveries**

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25.80.15	Recovery methods	July 1, 2007
25.80.20	Preliminary overpayment procedures – represented employees	July 1, 2007
25.80.25	Recouping an overpayment through a payroll deduction – represented employees	July 1, 2007
25.80.30	Preliminary overpayment procedures – non-represented employees	July 1, 2007
25.80.40	Use of collection agencies to recoup a wage overpayment – non-represented employees	July 1, 2007
25.80.50	Overpayment recoveries – involuntary deduction process – non-represented employees	July 1, 2007
25.80.55	Recouping an overpayment through a payroll deduction – non-represented employees	July 1, 2007
25.80.60	Recouping an overpayment through a lawsuit – non-represented employees	July 1, 2007
25.80.70	Employee transfers between state agencies – represented and non-represented employees	July 1, 2007
25.80.80	Employee termination from state with balance owing – represented and non-represented employees	July 1, 2007
25.80.90	Interest on past due salary overpayment receivables – represented and non-represented employees	July 1, 2007
25.80.95	Agency internal control system to prevent overpayments – represented and non-represented employees	July 1, 2007

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## 25.40 Leave

### 25.40.10

October 1, 2013

### Shared leave

#### 25.40.10.a

#### General guidelines

Per RCW 41.04.650 through 670, the state's shared leave program allows a state employee to come to the aid of another state employee who is likely to take leave without pay or terminate his or her employment because:

- The employee suffers from, or has a relative or household member suffering from, an illness, injury, impairment, or physical or mental condition which is of an extraordinary or severe nature;
- The employee has been called to service in the uniformed services;
- The employee is a victim of domestic violence, sexual assault or stalking, or
- A state of emergency has been declared anywhere within the United States by the Federal or any state government and the employee has needed skills to assist in responding to the emergency or its aftermath and is volunteering with a governmental agency or a nonprofit organization to provide humanitarian relief in the devastated area.

When taken, this leave is classified as Shared Leave and tracked separately over the state career of the recipient employee (donee).

WAC 357-31-380 through 455, or collective bargaining agreements (CBAs), establishes the definition and eligibility requirements for the state leave sharing program.

Within these rules, the head of each agency determines the agency's level of participation in the program. Agencies are strongly encouraged to establish policies that encompass these rules and that set internal procedures for managing the program.

25.40.10.b **Definitions**

**Employee** – Any employee entitled to accrue sick, vacation, or personal holiday leave and for whom an agency has maintained leave records.

**Donor** – The employee making the donation of leave.

**Donee** – The employee receiving the donation of leave (recipient).

**Donated leave** – The dollar value of the leave hours a donor donates through the Shared Leave Program.

**Shared leave** – The donated leave converted to hours by the receiving agency at the donee’s rate of pay. This may be more or less than the literal hours donated, depending on the relative salary rates of the respective employees.

25.40.10.c **Shared leave program requirements and restrictions****1. Salaries and wages**

Employees on shared leave continue to receive the same salary, wage, and employee benefits that they normally receive when using **accrued** leave. Refer to RCW 41.04.665(7).

**2. Shared leave requester**

a) An agency shall require the employee requesting shared leave to submit a medical statement supporting the request. A licensed physician (or health care practitioner) should:

- Verify the severity or extraordinary nature of the condition.
- Determine the expected duration of the condition.

The requirement for a medical statement may be waived in unusual circumstances where such a statement may not be available, such as a pandemic emergency.

In order for the requirement to be waived, an agency must establish a policy that, at a minimum, addresses the nature of the unusual circumstances under which a medical statement is not required; the limits, if any, imposed by the agency on the amount of shared leave that may be granted without a medical statement; and the agency official with authority to approve shared leave granted without a medical statement.

- b) An agency shall require an employee called to service in the uniformed services who is requesting shared leave to submit a copy of the military orders verifying the employee's required absence.
- c) An agency shall require an employee who is a victim of domestic violence, sexual assault or stalking to submit supporting documentation. WAC 357-31- 405 provides a listing of acceptable types of documentation.
- d) An agency shall require an employee volunteering his or her services to either a governmental agency or a nonprofit organization to assist in disaster relief efforts in response to a declared federal or state emergency or its aftermath to submit proof of acceptance of the employee's services by the government agency or nonprofit organization.

Refer to WAC 357-31-390 and 405, or CBAs for other acceptable uses and associated documentation requirements.

### 3. **Types and limitations on leave donations**

#### a) **Vacation leave**

Employees may donate vacation leave if this does not cause their vacation leave balance to fall below eighty hours after the transfer. For part-time employees, requirements for vacation leave balances are prorated. Additionally, certain CBAs specify that an employee may not donate excess vacation leave (hours in excess of 240) that the donor would not be able to take due to an approaching anniversary date. Prior to the donation, the donor's supervisor (or equivalent) determines how much of the excess leave the employee could use prior to the employee's anniversary date.

Because only approved usable excess leave can be donated, affected employees do not need a second approval to receive any remaining excess donated leave back should a reversion occur.

**b) Sick leave**

Employees may donate any amount of sick leave provided the donation does not cause their sick leave balance to fall below 176 hours after the transfer.

**Note:** RCW 41.04.665 allows employees of higher education institutions who do not accrue vacation leave but do accrue sick leave to donate sick leave. The donation cannot cause the employee's sick leave balance to fall below 22 days.

**c) Personal holiday**

An employee may donate all or part of a personal holiday. Any portion of the personal holiday that is not used shall be returned to the donating employee, and may be used by the donor if the returned donation occurs and is then used in the same calendar year that it was donated. For represented employees, check CBA for returns that cross calendar years.

**4. Limitations on receipt of shared leave****a) Maximum shared leave per person**

Effective March 23, 2010, an employee may not receive more than 522 days of shared leave for the entire duration of state employment. For this purpose, eight hours shall constitute a day (RCW 49.28.010) unless otherwise required by statute, regulations, or employment contract.

An employer may authorize leave in excess of 522 days in extraordinary circumstances for an employee qualifying for shared leave because the employee is suffering from an illness, injury, impairment, or physical or mental condition which is of an extraordinary or severe nature.

**b) When shared leave can be used**

WAC 357-31-435 or CBAs require employees to use all compensatory time, recognition leave, personal holiday, and vacation leave that they have accrued before using shared leave.

25.40.30.f **Buyout upon disability or death**

Per IRS Publication 15-A, sick leave buyouts made to employees who retire due to disability, or to deceased employees' survivors, are exempt from Old Age and Survivors Insurance (OASI) and Medicare taxes.

25.40.30.g **Buyout calculation**

**Calculation for a Continuing Employee:**

Sick Leave hours unused in previous year in excess of 480 hours elected for buyout x 25% x Employee's current hourly salary rate\* = Buyout

**Calculation for a Terminating Employee:**

All unused Sick Leave hours remaining x 25% x Employee's current hourly salary rate\* = Buyout

\* Refer to Subsection 25.40.30.d for determination of the current hourly rate.

**Example:** An eligible employee has 650 hours of unused sick leave as of January 1, 20xx. The employee has 48 hours of unused prior year sick leave.

Calculation for a **Continuing** Employee: (25% x 48 hours) Pay 12 hours

Calculation for a **Terminating** Employee: (25% x 650 hours) Pay 162.5 hours

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**25.40.40**

October 1, 2013

**Workers' compensation time loss payments**

25.40.40.a

**Authority**

Under RCW 51.32.090, employees cannot receive time loss payments for any period in which they receive their regular salary or wages. For purposes of determining eligibility for time loss payments, regular salary or wages do not include holiday pay, vacation pay, sick leave, or similar paid leave. However, a collective bargaining agreement (CBA), a rule or an agency policy can require recovery of time loss payments under certain circumstances. **Be sure to consult these resources to determine whether time loss payments to an employee are subject to recovery.**

25.40.40.b **Agency procedures for time loss determinations****1. Department of Labor and Industries notification**

The Department of Labor and Industries (L&I) notifies the agency of time loss payment amounts made to the agency's employees and the time periods covered.

**2. Agency receipt of notice**

When an agency receives notice of time loss payments, the agency determines the nature of paid leave used by the employee, if any, during the disability period covered by workers' compensation.

**3. Employee options**

Under WAC 357-31-235 or CBAs, employees can select from the following options:

- Time loss compensation exclusively,
- Accrued paid leave exclusively (excluding shared leave), or
- A combination of time loss compensation and accrued paid leave.

**4. Eligibility for time loss payment is not affected by the use of these leave types:**

- Vacation pay
- Sick leave
- Compensatory time
- Exchange time
- Holiday pay

**5. Shared leave**

An employee who qualifies for time loss cannot use shared leave for the same time period. RCW 41.04.665(1)(f) requires an employee to have diligently pursued and been found to be ineligible for benefits under Chapter 51.32 RCW for a work related illness or injury in order to be eligible for the shared leave program for medical purposes.

**Note:** If an employee inadvertently receives shared leave and is subsequently approved for benefits under Chapter 51.31 RCW, the employee shall not be required to repay to the agency the value of the shared leave used.

- LEOFF Plan 2:
  - On or after July 1, 2002: Up to 24 consecutive months for each duty disability.
  - Prior to July 1, 2002: Up to six consecutive months for each duty disability.
- WSPRS: Up to six consecutive months for each duty disability.

**Note:** LEOFF Plan 1 administers temporary duty disabilities separately.

- Upon returning to work, the employee contacts DRS in order to purchase the desired amount of service credit.
- Upon receipt of payment for service credits by employee, DRS will invoice the employer for employer contributions, plus interest.

25.40.40.e

**Formula to calculate sick leave to be restored**

<u>Semi-monthly salary</u>		=	Actual hourly rate
Hours available for pay period when time loss payment made			
<u>Time loss dollar value</u>		=	Amount of sick leave hours to be restored
Actual hourly rate during payment period			

**Example:** Time loss payment of \$400 received or refunded to the agency. The employee’s semi-monthly salary was \$850 and the number of available hours in the 11 day pay period when the time loss payment was calculated was 88 (8 x 11).\*

1.  $\frac{\$850}{88} = \$9.66$  Actual hourly rate
2.  $\frac{\$400}{\$9.66} = \$41.40$  Sick leave hours to restore

**\*Note:** Available hours are based on how many days are in a particular semi-monthly pay period and may vary depending on pay period.

25.40.40.f **FTE adjustment for restored sick leave hours**

When sick leave hours are restored in a sick leave recovery situation, a comparable FTE reduction is to be recorded when the sick leave is taken and recovered in the same fiscal period. The calculation for the monthly FTE adjustment, based on the example above is:

$$\frac{41.40 \text{ hrs}}{174} = .24 \text{ FTEs}$$

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**25.40.50 Recognition leave**

January 1, 2009

WAC 357-31-565 and certain collective bargaining agreements authorize employers who have received performance management confirmation to grant employees up to five (5) days of paid leave within a twelve-month period to recognize outstanding accomplishments or the achievement of pre-defined work goals by individual employees or units.

Leave granted under this provision is not payable upon layoff, dismissal, separation, or resignation or transferable between employers. Accordingly, it need not be accrued at fiscal year end.



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**25.60.30**  
March 1, 2010

**Wage assignments**

25.60.30.a      **Wage assignments overview**

There are generally two types of wage assignments – voluntary wage assignments and mandatory wage assignments. A voluntary wage assignment is an employee’s written consent to transfer future wages to a third party (assignee). Wage assignments are generally only for a part of the employee’s wages. A mandatory wage assignment is a similar transfer of earnings required by law or court order. The amount deducted under the wage assignment can exceed the 25 percent limit of a writ of garnishment.

25.60.30.b      **Voluntary wage assignment**

Agencies may accept or decline to honor a voluntary wage assignment. However, honoring a voluntary wage assignment may forestall a garnishment, which results in significantly more work for an agency. An agency accepting a wage assignment should notify the employee and the assignee that the agency’s acceptance is conditioned on (1) the agency not being liable for mistakes or omissions in honoring the assignment and (2) that enforced wage collections (e.g., garnishments) will take precedence over the assignment.

Before honoring such an assignment, the agency should obtain a copy of the assignment signed by the employee. If the employee is married or has a domestic partner registered in the state of Washington, written consent to the assignment by the employee’s spouse or domestic partner is also necessary for non-child support debts.

25.60.30.c      **Mandatory wage assignments**

A mandatory wage assignment most often requires the transfer of earnings based upon a court order or agency directive. The legislature provided for the mandatory assignment of wages for child support, criminal financial obligations and public assistance overpayments. A mandatory wage assignment should be processed in accordance with the terms of the assignment or court order. Continue to withhold earnings until the debt is paid in full unless the assignment states otherwise.

25.60.30.d      **Priority of wage assignments**

A mandatory wage assignment, garnishment, or other legally established involuntary debt collection mechanism ordinarily takes precedence over a voluntary wage assignment. An agency should consult with its assigned Assistant Attorney General to resolve questions that may arise concerning these wage transfers.

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**25.60.40**

October 1, 2013

**Other debt collection procedures**

## 25.60.40.a

**Bankruptcy**

When notified of a bankruptcy filing by an employee, the agency should request that the employee provide written confirmation of the bankruptcy filing. This could include a letter from the employee's attorney with the bankruptcy court case number, a copy of the first page of the bankruptcy petition, or a copy of a bankruptcy filing receipt with the court's case number.

Once the agency has confirmation of the bankruptcy, the agency must stop deducting earnings under non-child support garnishment, administrative order, and/or wage assignment. However, child support withholding should continue unless instructed otherwise by the court.

If the agency withheld earnings *after* the bankruptcy was filed, return the post-bankruptcy earnings to the employee. As to earnings withheld *before* the bankruptcy was filed, send a letter to the creditor seeking guidance on distribution of any withheld earnings. If the creditor objects to distribution of the funds to the employee, hold the funds for one year. If the agency does not receive a Judgment on the Answer within one year of the Second Answer, contact the Assistant Attorney General assigned to garnishments for advice.

If the employee files a Chapter 13 bankruptcy, the Chapter 13 Trustee will forward a court order requiring the withholding of earnings. The agency must withhold and forward the earnings as indicated in the Order. Withholding under such an order can exceed 25 percent of disposable earnings. The Chapter 13 Trustee Office can answer any general questions regarding the bankruptcy order. Direct legal questions to the Assistant Attorney General assigned to garnishments.

## 25.60.40.b

**Tax collection**

The IRS and state taxing agencies use tax levies to capture the earnings of an employee. The IRS uses a "Notice of Tax Levy." The Departments of Revenue, Labor & Industries, and Employment Security use a Notice and Order to Withhold and Deliver (NOWD). Tax levies may be served directly on an agency. Unless provided in the tax levy or NOWD, no processing fee may be collected.

Begin immediately withholding earnings in accordance with the tax levy or NOWD. An IRS tax levy and an NOWD are not subject to the 25 percent limit on withholding provided for writs of garnishment. A tax levy and NOWD are also continuing liens on earnings. Withholding should continue until paid in full, released, or earnings are no longer available to garnish. Check with the revenue agent of the applicable taxing authority if questions arise. If competing tax levies/NOWDs are served upon the agency and issues of lien priority arise, contact the Assistant Attorney General assigned to garnishments.

25.60.40.c

### **Educational loans**

Federal law allows for the collection of federally guaranteed student loans through an administrative order. An agency must honor the withholding order as if issued by a court of this State.

The administrative order may be served directly on an agency by mail. It captures earnings payable after the date it is received by the agency. The amount withheld, however, is subject to limits set by federal law. An agency may withhold only 15 percent of an employee's disposable earnings. An employee may, however, consent to a greater withholding amount by providing written consent to the U.S. Department of Justice. The withholding order will instruct the agency on the amount to be withheld. No processing fee may be deducted.

Disposable earnings are calculated similar to a writ of garnishment, except employee health insurance premiums are deducted from gross earnings when calculating disposable earnings. Withholding from disposable earnings continue until the amount is paid in full (including all interest), released in writing, or the agency no longer holds any earnings payable to the individual. Amounts withheld must be forwarded to the student loan agency no less frequently than once a month. Amounts forwarded should identify the employee, the employee's social security number, and any student loan number.

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**25.60.50**  
June 7, 2012

## **Worksheets for answers to writs of garnishment**

Following are worksheets for the Calculations for First Answer to Writ of Garnishment, Continuing Lien, and Calculations for Second Answer to Writ of Garnishment, Continuing Lien.

Excel calculation worksheets for determining disposable earnings subject to garnishment, instructions for using the excel worksheets, and a sample First Answer worksheet is available on OFM's Payroll Resources website at: <http://www.ofm.wa.gov/resources/payroll.asp>.

