Chapter 10
Travel

10.10 Travel Management Requirements and Restrictions

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10.10.05 Who must comply with these policies?

June 7, 2012

The following persons in the executive, legislative, or judicial branches of government must comply with the policies in this chapter:

1. All state officers, employees, and volunteers that agencies have legal authority to utilize, unless otherwise provided by law.

   As provided in RCW 28B.10.029, institutions of higher education may use all appropriate means for making and paying for travel arrangements to support student, faculty, staff and other participants travel in the most cost effective and efficient manner possible. Methods used must be based on standard industry practices and be compliant with federal accountable plan requirements. Accordingly, they are exempt from Subsections 10.10.45, 10.30.60, 10.50.35, 10.50.40, 10.50.45, 10.50.50, 10.50.75, and 10.80.55.

2. Persons other than state officers and employees, where travel expenses are authorized by statute but the statute is silent as to amount.

3. Members of the Senate or House of Representatives. When on official legislative business, these members are entitled to receive allowances as provided in RCW 44.04.120 in lieu of per diem or travel expenses as stipulated in this chapter.

4. Contractors, unless there are specific contractual arrangements modifying travel reimbursement.

These rules may be used as a guideline for the payment of legally authorized travel expenses for students and other clients of the agency.

10.10.10 Agency responsibilities

Aug. 1, 2023

10.10.10.a

Agency heads, and their designees for directing travel and approving reimbursement, are to:

1. Ensure that any travel costs incurred are:
   - Directly work related,
   - Obtained at the most economical price, and
   - Necessary for state business.

2. Exercise prudent judgment in approving travel-related costs.

3. Establish an effective system for management and control over travel related costs. This system should include:

   - Written internal policies and procedures which cover the items required in this chapter.
   - Authorization or approval of travel costs by the agency head or authorized designees.
   - Clearly defined roles and responsibilities to include the level(s) to which agency head responsibility has been delegated.
   - Periodic review of airline ticket purchases to ensure compliance with Subsections 10.50.40 and 10.50.45.
   - The amount of time the agency requires for advance approval of meal costs at meetings, conferences, conventions, and training sessions.
   - A prohibition to pay parking tickets, citations, or infractions received by drivers authorized to operate vehicles on state business. Payment of fines or citations is solely the personal obligation and responsibility of the driver and NOT a qualified reimbursable obligation of the employing agency. Refer to Subsections 10.10.15 and 10.20.20.

4. Ensure travelers are not treated differently under like travel circumstances.

5. Ensure the agency uses the procurement methods required in this chapter and maintain an accountability record for all state travel charge card systems it or its travelers are issued.

6. The agency head or designee must authorize student drivers or volunteer drivers to use vehicles while on official state business. Agencies should consult with the Department of Labor and Industries for information about personal injury insurance coverage for students and volunteers operating vehicles on official state business, and age restrictions for operating vehicles for business purposes. Refer to https://www.lni.wa.gov/workers-rights/youth-employment/how-to-hire-minors/.

10.10.10.b

Agencies may adopt internal travel policies and reimbursement allowances that are more restrictive than those contained in this chapter. If an official workstation for travel reimbursement is not designated by an agency, the default is the official duty station.

10.10.15 Responsibilities of travelers

Aug. 1, 2023

A traveler on official state business is responsible for:

1. Being familiar with state and agency travel and transportation regulations before embarking on travel.

2. Exercising the same care in incurring expenses and accomplishing the purposes of the travel that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, delays, or luxury accommodations unnecessary or unjustified in the performance of official state business travel are not acceptable.

3. Paying any excess costs and any additional expenses incurred for personal preference or convenience.

4. Returning as promptly as possible to either the official workstation for travel reimbursement or official residence when the state business is completed.

5. Securing prior authorization for travel when required. (Subsection 10.10.50)

6. Preparing the Travel Expense Voucher and providing appropriate receipts and documentation as required in Section 10.80 and other sections of this chapter.

Promptly pay fines to the appropriate jurisdiction for all parking tickets, citations or infractions received while operating a vehicle on state business. Payment of fines and citations under these circumstances is the **sole obligation and responsibility of the traveler** and is NOT to be reimbursed or paid by the state. Refer to Subsection 10.20.20.

10.10.20 These criteria must be used for selecting and approving travel

Oct. 1, 2005

In addition to complying with state travel policies and procedures, an agency head or authorized designee must use the following criteria to determine whether to authorize a person to travel on official state business, and to determine what travel alternatives to authorize.

1. **Select the travel alternative that is most economical to the state.**

   Agencies **must use this criteria** except in the situations noted in Subsection 10.10.20 (2).

   All costs should be considered--travel, labor, etc.--in making the determination. For example: Is it less expensive to drive than fly out of Sea-Tac Airport? Is it cheaper to fly out of Sea-Tac than out of Port Angeles?

2. **Select the travel alternative that is most advantageous to the state.**

   An agency may use this advantageous criterion only in the following situations:

   - To ensure the health and safety of agency travelers (Subsection 10.10.35)
   - To comply with the Americans with Disabilities Act (Subsection 10.10.40)
   - Process and travel situations for meals with meetings (Subsection 10.40.60)
   - Use of privately owned motor vehicles (Subsection 10.50.20)

The personal travel plans of the traveler shall not influence this criterion.

10.10.25 Implement alternatives to travel

Aug. 1, 2023

Agencies are to develop and implement alternatives to travel, as well as less expensive means of travel. These methods should include, but are not limited to:

- Teleconferencing and video conferencing;
- Video recordings and published reports;
- Car-pooling and greater use of public transportation;
- Restrictions on the number of staff traveling to the same destination; and

Coordinating between agencies for joint travel arrangements when more than one agency is involved.

10.10.30 Considerations for placing an employee in travel status

Aug. 1, 2023

10.10.30.a

Plan the itinerary of the traveler to eliminate unnecessary travel in the performance of work assignments. Whenever it is feasible for two or more persons to travel on official state business in one vehicle, they are to do so.

10.10.30.b

Before placing a traveler in travel status, the agency is to determine for each occurrence whether it is more economical or advantageous (Subsection 10.10.20) to reimburse the traveler for meals and/or lodging, or to require the traveler to return to the official workstation for travel reimbursement or official residence daily or on weekends.

10.10.30.c

After 90 days, agencies should review assignments placing travelers in travel status at a temporary duty station to determine if the traveler's permanent official worksite should be changed. The agency should inform the traveler of the possible federal tax implications of official workstation for travel reimbursement assignments for an indefinite period of time or for longer than one year. Refer to Internal Revenue Service regulations contained in Publication 463 for further information.

10.10.35 Ensure the health and safety of travelers

Aug. 1, 2023

10.10.35.a

The health and safety of travelers is a top priority in the conduct of travel related activities. It is advantageous to the state for agencies to establish and alter travel plans and itineraries with consideration of hazardous inclement weather and other situations that could threaten the health and safety of state personnel.

When establishing travel plans and itineraries, if additional expense is involved to address hazardous weather or other local conditions that could threaten the health and safety of the traveler, the reason for authorizing the additional expense should be included on or attached to the travel authorization form.

When travel itineraries are altered after travel begins to address health and safety issues , travelers should:

- Promptly notify the traveler's supervisor of the change in travel plans.
- Note the reason for any additional expense on the traveler's travel expense voucher.

10.10.35.b

Recognizing that the safety of passengers and flight crews is of paramount importance to the state, agencies are authorized to obtain commercial lodging for flight crews during standby periods in locations away from their official worksite. Agencies are to develop internal policies and procedures consistent with this regulation.

10.10.40 Comply with the Americans with Disabilities Act

Aug. 1, 2023

10.10.40.a

Compliance with the Americans with Disabilities Act (ADA) is considered to be advantageous. All state personnel are to be afforded equal opportunity to perform travel for official state business even if the travel costs for disabled travelers will exceed what would normally be most economical to the state. For example:

- When a traveler uses a wheelchair and it is necessary to pay more for an airline ticket so the traveler can fly on a larger airplane that can accommodate the wheelchair.
- When a traveler elects to rent a wheelchair for the duration of the travel.
- When a traveler flies out of Sea-Tac because the traveler's disabilities cannot be accommodated at the local airport.
- When a traveler has hearing or vision impairments and there is a cost of providing auxiliary aids and services to enable the traveler to successfully accomplish the purpose of the travel.

10.10.40.b

Travel authorizations and travel claims should be annotated that the extra costs were required to comply with the ADA. ADA supporting documentation should remain confidential and a statement added to the travel voucher indicating the agency file location.

10.10.45 Use of the State Charge Card system, when required, to purchase travel

Oct. 1, 2018

10.10.45.a

The term “State Charge Card System” comprises the authorized state consolidated charge card program or other agency charge card program authorized by statute, which includes purchasing cards for non-travel expenses plus the following three components that can be used for travel purchases:

- **Corporate Travel Card.** Each agency head or authorized designee may authorize the use of or approve the issuance of the corporate travel card to those travelers whose work requires them to travel on official state business. When a state employee uses the corporate travel card they are billed

directly, are responsible to pay all charges, and must apply for travel reimbursement through their agency.

- **Central Travel Account (CTA).** The CTA is a ghost account. No actual card is issued. The agency is responsible for charges against the CTA.
- **One Card (Combination Purchase & Travel).** The one card can be used for travel related expenses. Because the one card is not assigned to a particular individual, it is generally not used by travelers. The agency is responsible for charges against the one card.

In accordance with RCW 39.26.090, the Department of Enterprise Services (DES) develops policies and standards for the use of credit cards. In addition, general guidelines and requirements related to the use of the charge card program are presented here, in Section 40.30, and Subsection 85.36.20. To obtain specific information about the state charge card program, specific contract requirements, and to view the credit card policy contact the DES at descontractsteamapple@des.wa.gov .

The **use of the State Charge Card System is required** for the purchase of air travel arrangements. (For emergency situations, refer to Subsection 10.50.75).

The **use of the State Charge Card System is optional** for the purchase of other common carrier travel.

10.10.45.b

Each agency is to maintain an accountability record for all State Charge Card Systems it or its travelers are issued.

In cases where a State Charge Card System receipt is issued, the traveler is to attach the original receipts or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments to the Travel Expense Voucher (form A20-A or A20-2-A) or reference its file location.

10.10.50 Prior authorization for travel may be required

Nov. 1, 2025

10.10.50.a

Travelers must receive prior authorization for travel from the agency head or authorized designee:

- Whenever a travel advance is required by a traveler.
- For all out-of-state travel.

Use the Travel Authorization (form A40-A), or other equally effective written means for requesting and documenting prior authorization for travel.

10.10.50.b

Travel **to Hawaii, Guam, Puerto Rico, and foreign countries except British Columbia, Canada** requires additional approval as follows:

- **Agencies reporting to the Governor** must have prior written approval of the Office of the Governor.
- **Agencies reporting to separately elected officials** must have prior written approval from the elected official or managerial designees.
- **Agencies not reporting to the Governor** must have prior written approval of the agency's governing body or its managerial designees.

Travel in support of an Emergency Management Assistance Compact (EMAC) or Pacific Northwest Emergency Management Arrangement (PNEMA) request is exempt from this requirement.

10.10.55 Scheduling meetings, conferences, conventions and training sessions

July 1, 2022

10.10.55.a

When meetings or conferences are necessary, agencies should consider cost to the state, accessibility to attendees, and other relevant factors in their selection. First priority is to be given to using state-owned or other public owned facilities in lieu of renting or leasing private facilities.

When a conference, convention, training session, or meeting held or sponsored by the state is conducted at a rented/leased non-state facility, the person responsible for the choice of location and facilities is to submit justification in advance in writing to the agency head or authorized designee for approval.

The justification is to include:

- The purpose and objective of the meeting;
- The name of the organizations or persons expected to attend and an estimate of the attendance;
- An estimate of the anticipated cost to the state to include travel costs of travelers; and
- An explanation why state-owned or other public owned barrier-free facilities cannot be used.

10.10.55.b

Limit the number of persons from an agency attending a particular conference, convention, meeting, or training session to the minimum necessary to benefit from the event.

10.20 Travel Reimbursement Principles

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10.20.10 What types of travel costs are eligible for reimbursement?

Jan. 1, 2015

Travelers may be reimbursed for the following types of expenses incurred on official state business subject to the requirements and restrictions of this chapter.

Lodging - The actual cost of lodging up to a specified maximum. Original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments. Refer to Section 10.30 for a full discussion.

Meals - Allowable rate for meal reimbursement. Refer to Subsection 10.40.30.

Lodging and meal rates comprise the two components of the maximum allowable per diem rate for the Continental United States (CONUS). The meals and incidental rate for travel outside CONUS includes an allowance for laundry, dry cleaning, and pressing of clothes expense.

Transportation - Costs of necessary official state business travel on railroads, airlines, ships, buses, private motor vehicles, and other means of conveyance. Refer to Section 10.50 for a full discussion.

Miscellaneous travel expenses - Other expenses essential to the transaction of official state business are reimbursable to the traveler. Refer to Section 10.60 for a full discussion.

10.20.20 What types of travel costs cannot be reimbursed?

Aug. 1, 2023

The following types of travel-related costs **shall not** be reimbursed.

1. Alcoholic beverage expenses.
2. The cost of the normal commute between the traveler's official workstation for travel reimbursement and official residence. For details on mileage that can be reimbursed, refer to Subsections 10.50.20 and 10.50.25.
3. Certain travel expenses are considered as personal and not essential to the transaction of official state business. Such non-reimbursable expenses include, but are not limited to:
   - Valet services, defined as the hiring of a personal attendant who takes care of the individual's clothes, or helps the individual in dressing, etc. The prohibition against valet services for general travelers is not to be considered as a prohibition against the use of a personal care attendant required by a disabled person under the provisions of Section 10.60.
   - Entertainment expenses, radio or television rental and other items of a similar nature.
   - Taxi fares, motor vehicle rental, and other transportation costs to or from places of entertainment and other non-state business locations.
   - Costs of personal trip insurance (such as personal accident insurance, personal effects insurance, and extended liability insurance), and medical and hospital services **except** when traveling outside of the United States.
   - Personal telephone calls. Agencies are to define business telephone calls as part of its system for management and control over travel as required in Subsection 10.10.10.
   - Any tips or gratuities associated with personal expenses such as those listed here.
   - Out of pocket charges for vehicle service calls caused by the negligence of the traveler. Examples include service charges for the delivery of fuel, retrieval of keys from locked vehicles, jump starting vehicles when the lights have been left on, etc.
   - Tolls associated with the use of high occupancy toll (HOT) lanes.
   - Fees for expedited travel services (TSA PreCheck, CLEAR Plus, Global Entry, etc.), passports, and enhanced driver's license.
   - Parking fees when part of the normal commute.

Fines from appropriate jurisdictions for all parking tickets, citations or infractions received while operating a vehicle on state business (privately owned vehicle, rental vehicle or state owned vehicle). Payment of fines and citations under these circumstances is the **sole obligation and responsibility of the traveler** and is NOT to be reimbursed or paid by the state. Refer to Subsection 10.10.15.

10.20.30 Reimbursement for meals and lodging shall not exceed the maximum allowable per diem rate

July 1, 2000

Reimbursement for meals and lodging shall not exceed the maximum allowable per diem rate for that location, unless:

- An exception is specifically provided by statute, or
- Authorized by Subsection 10.30.20, Subsection 10.30.25, or Subsection 10.40.20.

The maximum allowable per diem rates for the Continental USA, Non-Continental USA, and Foreign travel locations can be found in Subsections 10.90.10 and 10.90.20.

10.20.40 How travel for the convenience of the traveler affects reimbursement

Aug. 1, 2023

10.20.40.a

If the traveler elects to return to the official workstation for travel reimbursement or official residence after the close of a regularly scheduled working day when overnight travel would normally be required:

Maximum reimbursement shall be the lesser of either:

- The travel expense incurred in returning to the official workstation for travel reimbursement or official residence, whichever is closer; or
- The amount which would have been allowable had the traveler remained at the temporary duty station.

The traveler is to return to the temporary duty station in time to observe the next day's regularly scheduled working hours.

10.20.40.b

If travel to a destination for the traveler's own convenience is in advance of the necessary time for arrival:

No reimbursement for additional meals or lodging costs shall be paid to the traveler for extra field time incurred.

10.20.40.c

If a traveler remains at the destination following an official meeting or other work assignment for the traveler's own convenience:

No reimbursement for additional meals or lodging costs shall be paid to the traveler for extra field time incurred.

10.20.40.d

If a traveler would like to couple a vacation or other personal use onto a legitimate business trip:

It is allowed WHERE ALL OF THE FOLLOWING CONDITIONS EXIST:

- The primary purpose of the trip is official state business;
- The traveler uses, where necessary, their approved leave for the vacation or personal part of the trip; and
- The state agency does not incur any extra expenses beyond what it would normally incur had the trip occurred without any personal use coupled to the trip.

10.20.40.e

If a traveler spends extra field time at the destination:

Agencies may authorize per diem for extra field time at the destination if it can be demonstrated that a direct savings will accrue to the state. The calculation of the direct savings is to include a comparison of the commercial transportation costs; the per diem costs; and, when applicable, the salary and fringe benefit costs of the traveler(s) for whom the extra field time is being authorized. Such comparisons are to be documented and retained with the traveler's Travel Expense Voucher.

10.20.50 Leave of absence during travel

Aug. 1, 2023

10.20.50.a

When a traveler takes leave of absence of any kind because of being incapacitated due to illness or injury that is **not due** to the traveler's own misconduct:

- The authorized reimbursement for meals and lodging may be continued during the leave period.
- Providing the traveler is able to travel, reimbursement is not to exceed in total the cost authorized for motor vehicle car mileage or common carrier in returning the traveler to the official workstation for travel reimbursement or official residence, whichever is closer, and then back to the assignment.

10.20.50.b

When a traveler takes leave of absence of any kind as a result of illness or injury that is **due** to the traveler's own misconduct, the authorized reimbursement for meals, lodging, transportation, and all other travel expenditures may not be continued during the leave period.

10.20.50.c

When leave of absence of any kind is taken while in a travel status, the exact hour of departure and return to the temporary duty station must be shown on the Travel Expense Voucher (form A20-A, or A20-2A if applicable).

10.20.60 Agencies need to develop policies for non-state reimbursement of state travel

Oct. 1, 2001

Agencies are to develop internal policies and procedures when employee travel expenses are to be reimbursed by a person or a non-state entity. State travelers are not to be reimbursed more than the actual expenses of travel except for meals which can be reimbursed on an allowance basis as listed in Subsections 10.90.10 and 10.90.20. Ethical issues should also be considered when developing the internal policy for non-state reimbursement for travel. Further information on ethical issues may be obtained from the Executive Ethics Board.

10.30 Lodging

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10.30.70	Using a travel trailer, camper, or vessel	Oct. 1, 2015	78

10.30.10 What is the basis for reimbursing lodging costs?

June 1, 2018

10.30.10.a

Reimburse lodging expenses at actual costs, **as evidenced by a receipt**, up to the specific daily maximum allowable lodging rate in effect at the time of travel for the specific area or locality, unless:

- An exception is specifically provided by statute, or
- Authorized by Subsection 10.30.20.

Refer to Subsection 10.30.20 for the maximum allowable lodging rates for the Continental USA (CONUS).

Travelers may be reimbursed taxes paid on lodging in addition to the Maximum Lodging Amounts contained in Subsections 10.90.10 and 10.90.20. Code the payment of taxes on lodging as lodging expense, Subobject GA or GF, as applicable. Refer to Subsection 10.90.10.d for rules on lodging taxes for the Non Continental USA and foreign travel locations.

10.30.10.b

Travelers requesting reimbursement for staying in commercial lodging facilities must obtain receipts and either attach them to their Travel Expense Voucher or reference their file location.

If an agency allows for multiple employees to stay in one facility, the agency must have a process in place to obtain proper documentation that breaks down the cost to each employee.

If an agency determines a need for employees to stay at peer-to-peer property rentals such as those marketed and paid for through AirBnB, VRBO, or similar marketplaces, the agency is required to assess the risks and have in place an internal travel policy to mitigate those risks. In addition, the agency must ensure all costs reimbursed are within the allowable lodging rate. See Subsection 10.30.30.a.

Either original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments.

10.30.10.c

For non-mandatory attendance at seminars or professional meetings, agencies may reimburse lodging expenses at less than the rates stated in Subsections 10.90.10 and 10.90.20, provided that reimbursement at a lower rate is agreed to **in writing** by the traveler in advance of the travel.

10.30.20 Exceptions to the maximum allowable lodging rates

Oct. 1, 2016

10.30.20.a

In the following situations, the maximum allowable lodging amounts may not be adequate and the agency head or authorized designee may approve payment of lodging expenses not to exceed 150% of the applicable maximum per diem (lodging and meals) amounts listed in Subsections 10.90.10 and 10.90.20 (PDF). The agency head or authorized designee approval must be made in advance of the travel.

1. When a traveler is assigned to accompany an elected official, a foreign dignitary, or others as authorized by law, and is required to stay in the same lodging facility.
2. When costs in the area have escalated for a brief period of time either during special events or disasters.
3. When lodging accommodations in the area of the temporary duty station are not available at or below the maximum lodging amount, and the savings achieved from occupying less expensive lodging at a more distant site are consumed by an increase in transportation and other costs.
4. The traveler attends a meeting, conference, convention, or training session where the traveler is expected to have **business interaction** with other participants in addition to scheduled events. Further, it is anticipated that maximum benefit will be achieved by authorizing the traveler to stay at the lodging facilities where the meeting, conference, convention, or training session is held.
5. To comply with provisions of the Americans with Disabilities Act (refer to Subsection 10.10.40), or when the health and safety of the traveler is at risk (refer to Subsection 10.10.35).
6. When meeting room facilities are necessary and it is more **economical** for the traveler to acquire special lodging accommodations such as a suite rather than to acquire a meeting room and a room for lodging.

10.30.20.b

In the following situations, the agency head or authorized designee may approve payment of lodging expenses in excess of 150% of the applicable maximum per diem amount for the location. The agency head or authorized designee approval must be made in advance of the travel.

- The traveler is required to attend a meeting, conference, convention, or training session where the traveler is expected to have **business interaction** with other participants in addition to scheduled events; AND
- It is anticipated that maximum benefit will be achieved by authorizing the traveler to stay at the lodging facilities where the meeting, conference, convention, or training session is held; AND
- The lowest available advertised lodging rate at the lodging facility exceeds 150% of the applicable maximum per diem amount for the location. Documentation supporting the lodging rates is to be attached to the travel voucher or its file location referenced. The form of documentation is defined by each agency.

10.30.20.c

When any exception to the Maximum Allowable Lodging Amount is used, the traveler is to select the most economical room available under the circumstances.

10.30.20.d

Include the agency head or authorized designee's approval for the exception as part of the payment document. Also provide an explanation describing why an exception was necessary.

10.30.20.e

Agencies may request in writing an exception to this regulation from the Director of OFM when special duties or conditions of an assignment result in unusually high expenses.

10.30.20.f

When utilizing any of these conditions, agencies are not to treat any employees differently under like travel circumstances.

10.30.25 Lodging for state employee meetings, conferences, conventions and training sessions

July 1, 2000

Maximum allowable lodging amounts may not always be sufficient for state agencies to rent properties with the facilities needed to host a meeting, conference, convention, or training session for state employees. When this occurs, agencies may increase the lodging reimbursements up to 125% of the applicable maximum allowable lodging rates contained in Subsections 10.90.10 and 10.90.20.

10.30.30 What types of lodging costs are reimbursable?

Aug. 1, 2023

10.30.30.a

The maximum reimbursable lodging rate includes, but is not limited to, the basic commercial lodging cost, resort fees, cleaning fees, and service fees. The only additional lodging expenses that are reimbursable beyond the maximum lodging rate are any applicable sales taxes and/or hotel/motel taxes on those amounts.

Lodging costs in excess of the allowance and the associated taxes on the excess will be paid by the traveler. When this occurs, taxes are to be prorated between the allowable and unallowable costs.

10.30.30.b 50-Mile Rule

Reimbursement is allowed for lodging expenses when the temporary duty station is located more than fifty (50) miles (most direct route) of the closer of either the traveler's official residence or official workstation for travel reimbursement.

Under one of the following conditions, reimbursement for lodging expenses is allowed when the temporary duty station is located within fifty (50) miles (most direct route) of the closer of either the traveler's official residence or official workstation for travel reimbursement:

1. An overnight stay in a commercial lodging facility to avoid having a traveler drive back and forth for back-to-back late night/early morning official state business.
2. When the health and safety of travelers is of concern as provided for in Subsection 10.10.35.
3. When an agency can demonstrate that staying overnight is more economical to the state.

Agencies may request an exception to this regulation for other conditions from the Director of OFM.

Written supervisory approval for the first and third conditions and cost analysis documentation for the third condition is to be attached to the traveler's Travel Expense Voucher. Approval and documentation requirements for use of the second condition are contained in Subsection 10.10.35.

10.30.30.c

Agencies when making conference registrations may when required by the lodging facility make reimbursement for up to one night lodging costs, plus applicable taxes when a travel advance is not allowable under Subsection 10.80.60. Prior authorization of the agency head of designee is required, and if conference registration is cancelled, the agency is to seek reimbursement of the costs from the lodging facility. To prevent abuse in this area agencies should strictly adhere to Section 10.10 Travel Management Requirements and Restrictions and have written internal policies and procedures for when these transactions may be allowable.

10.30.40 Certain lodging costs cannot be reimbursed

Aug. 1, 2023

10.30.40.a

Reimbursement of lodging expenses incurred at a lodging facility located at either the traveler's official workstation for travel reimbursement or official residence is prohibited except:

1. As an allowable moving cost as provided in Subsection 60.20.10.
2. In emergency situations when the agency head determines that employees performing critical agency functions must remain at their official worksite.
3. When an employee, acting in a custodial or leadership role must, as a part of their duties, lodge with students or other clients of the agency (i.e. higher education coaches lodging with student athletes).

10.30.40.b

Lodging expense incurred at a lodging facility or temporary duty location located within 50 miles of either the official residence or official workstation for travel reimbursement, is prohibited except as provided in Subsections 10.30.30.b, 10.30.40.a, and 60.20.10.

10.30.40.c

Reimbursement for lodging expenses is not to be authorized when an employee does not incur lodging expenses at a commercial lodging facility.

10.30.50 Lodging expenses for the normal return night may be reimbursed in certain situations

Aug. 1, 2023

10.30.50.a

The agency may reimburse a traveler for lodging expenses for the normal return night (as defined in the glossary) to allow the traveler to remain overnight away from the official residence or official workstation for travel reimbursement under one of the following three conditions:

1. When the overnight stay is more economical to the state. Complete justification should be referenced or attached to the traveler's Travel Expense Voucher.
2. The health and safety of travelers (as defined in Subsection 10.10.35) is considered advantageous to the state and can be used to justify an overnight stay. Approval and documentation requirements are contained in Subsection 10.10.35.
3. Compliance with the Americans with Disabilities Act (ADA) is considered advantageous to the state and can be used to justify an overnight stay (refer to Subsection 10.10.40). The Travel Expense Voucher should be annotated that the extra costs were incurred to comply with the ADA.

10.30.50.b

When the traveler does not return to his/her official residence or official workstation for travel reimbursement on the normal return night, the traveler is to promptly return the next day or as soon as possible thereafter.

10.30.60 How to purchase lodging accommodations

Jan. 1, 2015

10.30.60.a

Personal financial resources may be used to purchase lodging accommodations. With proper controls in place, agencies may opt to use the state charge card system or direct billing as defined in Subsection 10.80.55. Travelers are to attach original lodging receipts or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments to the Travel Expense Voucher (form A20-A, or form A20-2A if applicable) for all lodging reimbursements or to reference the location where the receipt is filed.

10.30.60.b

Agencies are encouraged to apply for all tax exemptions offered by state or local governments to governmental travelers.

For a listing of possible tax-exempt locations, refer to the U.S. General Services Administration (GSA) website.

Also, agencies are encouraged to apply for various tax rebates offered for business travel to the provinces of Canada. Rebate forms and instructions can be obtained from the Canadian Consulate General in Seattle.

10.30.70 Using a travel trailer, camper, or vessel

Oct. 1, 2015

10.30.70.a

When used for the employee's convenience, lodging reimbursement is limited to actual space rental costs (**as evidenced by a receipt**) not to exceed the daily maximum non-high cost location lodging rate displayed in Subsection 10.90.20.

The employee is not to be reimbursed for the rental or lease cost of the travel trailer, camper, or vessel.

10.30.70.b

The agency head or authorized designee, with the traveler's concurrence, may authorize the use of a privately-owned travel trailer or camper when all of the following conditions exist:

- Suitable commercial lodging is not available;

- State lodging is not provided; and
- There is a benefit to the state for the traveler to remain at the temporary work station.

In this situation, the traveler is to be reimbursed at the hourly, non-high cost per diem rate displayed in Subsection 10.90.20.

10.40 Meals

Section	Title	Effective Date	Page Number
10.40.10	What is the basis for reimbursing meal costs?	Oct. 1, 2024	80
10.40.20	Exceptions to the meal allowances	Oct. 1, 2020	81
10.40.30	What types of costs are included in meal allowances?	Oct. 1, 2002	81
10.40.40	Certain meal costs cannot be reimbursed	Aug. 1, 2023	82
10.40.50	When may a traveler be reimbursed for meal costs?	Jan. 1, 2025	83
10.40.55	Meal reimbursement rate	Oct. 1, 2005	83
10.40.60	Taxation of meal payments	Oct. 1, 2004	84

10.40.10 What is the basis for reimbursing meal costs?

Oct. 1, 2024

10.40.10.a

Reimbursement for meal expenses is on an allowance basis not to exceed the amounts in effect at the time of travel, unless:

- An exception is specifically provided by statute, or
- As authorized by Subsection 10.40.20.

The meal allowances for the Continental USA are stated in Subsections 10.90.10 and 10.90.20. The meal allowances for areas outside the continental USA are stated in Subsection 10.90.20 .

10.40.10.b

When an employee elects to use a travel trailer or camper in lieu of commercial lodging, reimbursement for meals is to be at the rates stated in Subsection 10.90.20 under the heading "Non-High Cost Locations." When an employee is requested by the agency to use their travel trailer or camper in lieu of commercial lodging, meals are reimbursed as part of the hourly per diem payment. (Refer to Subsection 10.30.70.b.)

10.40.10.c

When it becomes necessary to determine the amount to reimburse for individual meals (from the daily meals rate), use the following calculations rounded to the nearest dollar:

- The breakfast portion is 26% of the set daily meals entitlement.
- The lunch portion is 29% of the set daily meals entitlement.
- The dinner portion is 45% of the set daily meals entitlement.

10.40.20 Exceptions to the meal allowances

Oct. 1, 2020

10.40.20.a

Generally, travelers are to be reimbursed for meal expenses at the set per meal entitlement rates stated in Subsections 10.90.10 and 10.90.20 . However, the agency head or authorized designee **may require** the agency's travelers to provide receipts for meal reimbursement. When receipts for meals are required, reimbursement will be based on an actual cost basis as evidenced by a receipt up to the applicable maximum per meal entitlement amount stated in Subsections 10.90.10 and 10.90.20. Agencies must formally adopt written policies and procedures under the provisions of Subsection 10.10.20, if they opt to reimburse actual meal costs.

10.40.20.b

Whenever an agency statute permits meals to be reimbursed at actual cost and the actual cost exceeds schedule allowances, receipts are to be attached to the Travel Expense Voucher (form A20-A) or their file location referenced.

10.40.20.c

The ***agency*** head or authorized designee may approve reimbursement for the actual cost of a meal when the ***agency*** requires the employee to attend a meeting that is being held or sponsored by a **non-state** organization. The actual cost of the meal, as evidenced by a receipt, is eligible for reimbursement as long as the meal is an integral part of the meeting. (Refer to Meals With Meetings Subsection 70.15.10)

10.40.20.d

Meal payments are not required to be reduced or eliminated due to meals served on airlines. Similarly, meal payments are not required to be reduced for continental breakfasts, which may be included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session. Agencies should review IRS tax regulations regarding the taxation of these payments.

10.40.20.e

For non-mandatory attendance at seminars or professional meetings, reimbursement for meal expenses may be at less than the rates stated in Subsections 10.90.10 and 10.90.20 , provided that in all instances reimbursement at a lower rate is agreed to **in writing** by the traveler in advance of the travel.

10.40.30 What types of costs are included in meal allowances?

Oct. 1, 2002

Meal allowances cover the following costs:

- The basic cost of a meal,
- Any incidental expenses,
- Any applicable sales tax, and
- Any customary tip or gratuity.

10.40.40 Certain meal costs cannot be reimbursed

Aug. 1, 2023

10.40.40.a

Reimbursement for meal expenses incurred at the traveler's official worksite or official residence is prohibited, except:

1. As provided for under the provisions of Subsection 70.15.10 and Subsection 60.20.10.
2. In emergency situations when the agency head determines that employees performing critical agency functions must remain at their official worksite.
3. When an employee, acting in a custodial or leadership role, must, as part of their duties, dine with students or other clients of the agency (i.e. higher education coaches dining with student athletes).

10.40.40.b

Reimbursement for meal expenses is not to be authorized when a traveler does not incur expenses for meals because they are furnished except when due to food allergies and other types of food hypersensitivities or for religious dietary restrictions.

10.40.40.c

Where identifiable costs of meals are included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session, the meal costs, not to exceed the designated meal allowances found in Subsections 10.90.10 and 10.90.20, are to be deducted from the traveler's allowable travel reimbursement amount. If the included meal costs are not specifically identified, agencies are not to pay the traveler the meal allowances.

10.40.40.d

Refer to Subsection 70.15.20 for situations where meals with meetings cannot be reimbursed.

10.40.50 When may a traveler be reimbursed for meal costs?

Jan. 1, 2025

10.40.50.a

For **overnight** travel assignments, travelers must be in travel status during the **entire** agency-determined meal period(s) in order to qualify for the meal allowance.

10.40.50.b

For **non-overnight** travel assignments, the following two criteria must be met to receive a meal allowance:

1. **Eleven Hour Rule** - A traveler may be reimbursed for meal expenses when the traveler has been in travel status for at least eleven hours.

   Exceptions:

   - **Volunteers** an agency has legal authority to utilize, traveling to perform official state business (not performing these duties as part of their state employment), may be reimbursed for meal expenses when the traveler has been in travel status for at least five hours.
   - Board and Commission **members** authorized to receive meal reimbursement, traveling to perform official business of the board and commission (not performing these duties as part of their state employment), may be reimbursed for meal expenses when the traveler has been in travel status for at least five hours.

2. **In travel status during the entire meal period** - travelers must be in travel status during the **entire** agency-determined meal period(s) in order to qualify for the meal allowance.

   The two requirements above are not applicable to:

   - Meals with meetings payments (refer to Subsection 70.15.10).
   - Board and commission members reimbursed a daily or hourly rate for travel (refer to option 1 of Subsection 10.70.20 and 10.70.30.b).

10.40.55 Meal reimbursement rate

Oct. 1, 2005

10.40.55.a

For **overnight** travel assignments, IRS publication 463 requires all meals to be reimbursed at the rate in effect for the area where the traveler stops for sleep. The meal reimbursement rate for the last day of travel (return day) would continue to be the rate for the location where the traveler last stopped for sleep. Refer to Section 10.90 for meal reimbursement rates.

10.40.55.b

For **non-overnight** travel assignments, agencies may adopt internal policies to determine the rate of reimbursement, not to exceed the applicable rates in Section 10.90**.**

10.40.60 Taxation of meal payments

Oct. 1, 2004

For **non-overnight** travel assignments and for payments above the federal rates, agencies may wish to consult IRS publication 463 regarding the taxation of these meal payments.

10.50 Travel Arrangements and Reimbursements

Section	Title	Effective Date	Page Number
10.50.10	What types of transportation costs are reimbursable?	May 1, 1999	85
10.50.20	Reimbursement for privately-owned motor vehicle use	Oct. 9, 2015	85
10.50.23	Reimbursement for privately-owned aircraft use	Jan. 1, 2015	86
10.50.25	Restrictions on reimbursement for privately-owned motor vehicle use	Aug. 1, 2023	87
10.50.35	Restrictions and requirements on rental motor vehicle use	Oct. 9, 2015	89
10.50.40	Agencies may purchase airline and other common carrier tickets in advance under certain conditions	Jan. 1, 2012	90
10.50.45	How to make air travel arrangements	Jan. 1, 2012	90
10.50.50	Airline contracts and limitations on reimbursement	Nov. 1, 2025	90
10.50.55	Criteria and limitations for airport selection	May 1, 1999	91
10.50.65	Limitations on reimbursement for non-air common carrier costs	Oct. 1, 2015	91
10.50.70	How changes in itinerary affect reimbursement	Jan. 1, 2015	92
10.50.75	May the traveler purchase airfare from personal financial resources?	Jan. 1, 2004	92
10.50.80	Refunds for unused transportation services	Jan. 1, 2004	93

10.50.10 What types of transportation costs are reimbursable?

May 1, 1999

Reimbursable transportation expenses include the costs of all necessary official state business travel on railroads, airlines, ships, buses, private motor vehicles, and other usual means of conveyance.

10.50.20 Reimbursement for privately-owned motor vehicle use

Oct. 9, 2015

10.50.20.a

The agency head, or authorized designee, may authorize the use of a privately-owned vehicle (POV) in the conduct of official state business when it is more advantageous or economical to the state that a state driver travel by a POV rather than a common carrier or a state-owned or leased motor vehicle. The state motor pool may provide cost comparison data to agencies as one guideline for assisting in making such a determination.

Agencies, as part of their required positive system of control over travel, may adopt and use other guidelines for satisfying the "more advantageous or economical" criteria contained in RCW 43.03.060. Refer to Subsection 10.10.20.

Reimbursement for the use of a privately-owned motor vehicle on official state business is to be at the private vehicle mileage reimbursement rate specified in Subsection 10.90.20 unless the agency chooses a lesser rate.

10.50.20.b

Point-to-point mileage in the state is to be determined on the basis of the distances shown on the latest Department of Transportation Official State Highway Map or other standard highway mileage guide. Out-of-state mileage is to be determined on the basis of standard highway mileage guides.

"Vicinity" or local miles, as determined by odometer readings, may be shown on the Travel Expense Voucher (form A20-A or form A20-2A) as a separate figure. Agencies may elect to reimburse either in-state or out-of-state mileage, or both, on actual odometer readings. Agencies choosing to use actual odometer readings as the mileage reimbursement basis are not required to distinguish vicinity miles from point-to-point mileage.

10.50.23 Reimbursement for privately-owned aircraft use

Jan. 1, 2015

10.50.23.a

Reimbursement for the use of a privately-owned aircraft on official state business is to be at the privately-owned aircraft reimbursement rate specified in Subsection 10.90.20 unless the agency chooses a lesser rate.

10.50.23.b

Determine and report air mileage using the following rules:

1. Use miles shown on FAA approved aeronautical charts or electronic flight bag. For reimbursement purposes, distance must be measured in statute miles.

2. If a detour is necessary because of adverse weather, mechanical difficulty, or other unusual conditions, the additional air mileage may be included in the mileage reported on the reimbursement voucher and, if included, it must be explained.

3. When an official requirement of deviation from direct route travel is such that airway mileage charts are not adequate to determine mileage, the formula of flight time multiplied by cruising speed of the aircraft may be the basis for mileage determination.

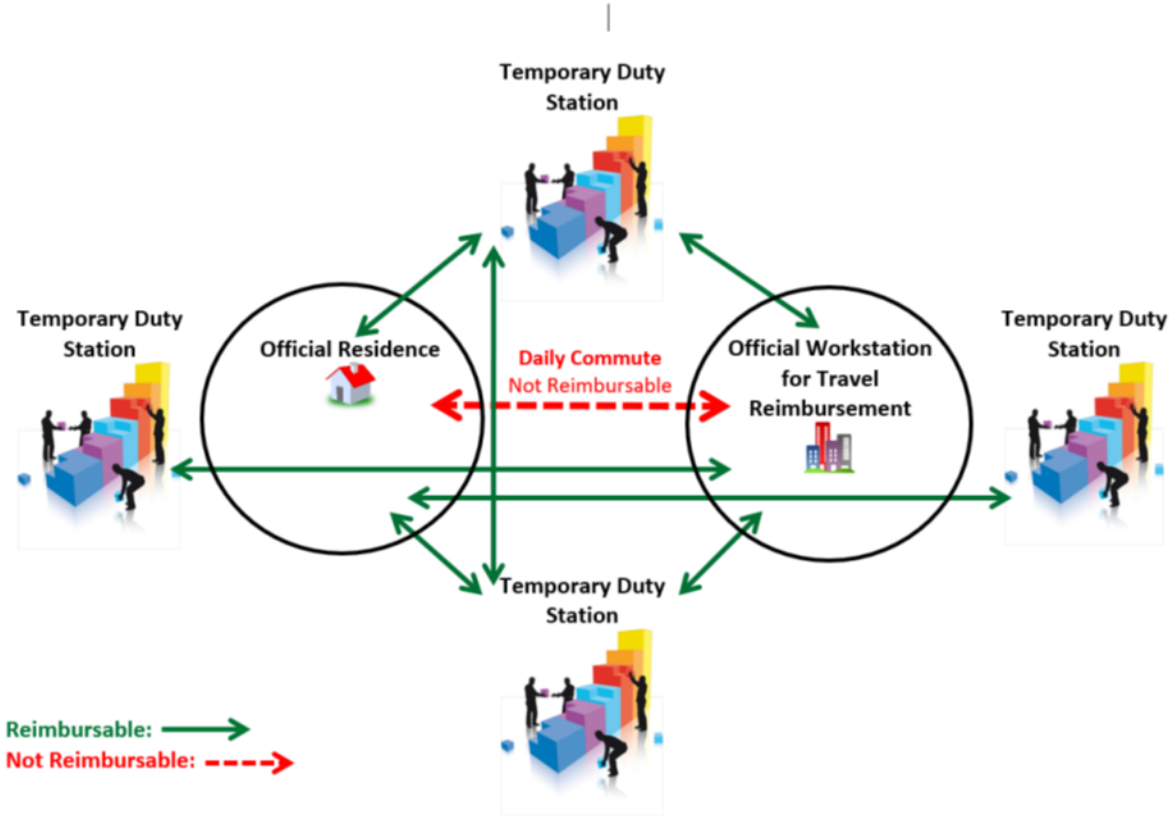
10.50.25 Restrictions on reimbursement for privately-owned motor vehicle use

Aug. 1, 2023

10.50.25.a

Daily commute transportation expenses between the traveler's official residence and official workstation for travel reimbursement is a personal obligation of the traveler and is not reimbursable by the state. All other miles driven on official state business are reimbursable.

The following diagram depicts reimbursable and non-reimbursable privately owned vehicle (POV) mileage.



Following are general guidelines and examples of POV mileage reimbursement:

- An employee may be eligible for mileage reimbursement between their official residence and official workstation for travel reimbursement **only** when the travel is in addition to their normal commute, and the additional travel is required for business purposes and approved by the agency. Mileage would never be paid due to a call back, split shift, or on-call situations, as this would be considered the employee's normal commute.
- Mileage reimbursement may be given when an employee passes directly through their official residence or official workstation for travel reimbursement.

  For example: Travelers **may** be reimbursed for miles driven between their official residence and a temporary duty station even when the traveler passes through the official workstation for travel reimbursement on the way to and from the temporary duty station.
- Working during hours or days that the employee is not normally scheduled to work **does not** entitle the employee to reimbursement for transportation mileage expenses incurred between their official residence and their official workstation for travel reimbursement.

  Example: An employee works 10 hour days Monday through Thursday and has Fridays off. The employee is required to come into the office on Friday, to take care of an emergency. The employee leaves from home and travels to the office to take care of the emergency and returns home. The employee is not entitled to mileage reimbursement, since the trip is considered the employee's normal commute.
- When an employee is assigned to work at more than one location (building) within their official workstation for travel reimbursement, they may be reimbursed only for the miles driven between the work locations. The mileage from home to the additional work/training location is not reimbursable if it is in the same city as the official workstation for travel reimbursement.

  Example: An employee's official residence is in Lakewood and official workstation for travel reimbursement is in Olympia. The employee travels from home directly to training in Olympia. After training the employee goes by the office in Olympia to do some work before returning home. The miles driven between Lakewood and the training center in Olympia are considered the normal commute and therefore not eligible for reimbursement. However, the miles driven between the training center and the office are reimbursable.

10.50.25.b

Because of the potential of misuse in this area, agencies are cautioned to strictly adhere to Section 10.10, Travel Management Requirements and Restrictions. Agency written internal policies and procedures are to be established to ensure **all** claims for personal vehicle mileage are for travel that is **necessary** for state business.

10.50.25.c

Reimbursement for the use of a privately-owned motor vehicle is payable to only one traveler when two or more travelers are traveling in the same motor vehicle on the same trip.

10.50.35 Restrictions and requirements on rental motor vehicle use

Oct. 9, 2015

10.50.35.a

Rent motor vehicles from rental firms approved by the Department of Enterprise Services (DES) using the state charge card system.

The state charge card system or the traveler's personal financial resources may be used to obtain the rental motor vehicle. For contract reporting purposes, agency management should notify DES with the details when personal resources are used.

10.50.35.b

When the traveler is billed individually and seeks reimbursement for purchase of rental car services, the traveler should attach the original receipts as required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments for the costs to the Travel Expense Voucher (form A20-A, or form A20-2A if applicable) or reference the file location. Record the date and purpose of the trip on the Travel Expense Voucher. For contract reporting purposes, agency management should notify DES with the details related to individual reimbursement.

10.50.35.c

Passengers may be transported in rental motor vehicles if they are engaged in the conduct of official state business and/or specifically authorized by the agency head or authorized designee.

10.50.35.d

The state contract for rental of motor vehicles does not authorize vehicles to be used for other than official state business. Therefore, when a traveler couples a personal vacation with official state business, the traveler is expected to execute a personal contract to rent a motor vehicle for the vacation portion of the trip.

10.50.35.e

Since the use of rental motor vehicles makes it difficult to segregate charges between official use and occasional incidental personal use, the agency head or authorized designee is to establish written internal policies in accordance with Subsection 10.10.10 to guard against abuse and require the traveler to pay for all personal miles driven.

10.50.35.f

The state contract for rental of motor vehicles usually **includes** full insurance coverage. The state will not reimburse travelers for the cost of additional insurance coverage purchased on state contract vehicle rentals.

10.50.40 Agencies may purchase airline and other common carrier tickets in advance under certain conditions

Jan. 1, 2012

When an agency determines it can save money by taking advantage of discounts offered by a common carrier for advance bookings and payments, it is authorized to pay for airline or other common carrier tickets prior to a scheduled trip if the following conditions are met:

1. The ticket is purchased through the State Charge Card System administered by the Department of Enterprise Services (refer to Subsection 10.10.45), and
2. The agency retains control of the ticket or E-Ticket authorization numbers(s). If unused at the end of the fiscal year, the ticket cost is to be recorded in the concluding fiscal year as an asset rather than an expenditure. Tickets or E-Ticket authorization numbers should be provided to travelers in a timely manner in advance of travel to avoid last minute problems.

10.50.45 How to make air travel arrangements

Jan. 1, 2012

Absent agency specific purchasing requirements, state agencies **must use** a travel provider qualified through the Department of Enterprise Services (DES) when making air travel arrangements.

The only exceptions are for:

- Conditions stated in DES contract documents. Agencies are to contact DES if they have questions regarding the exception conditions.
- Emergency situations that have been approved by the agency designated travel coordinator.

For information on qualified travel providers, contact DES at descontractsteamapple@des.wa.gov.

10.50.50 Airline contracts and limitations on reimbursement

Nov. 1, 2025

In accordance with the Department of Enterprise Services (DES) negotiated contracts, 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 descontractsteamapple@des.wa.gov.

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 8 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.

10.50.55 Criteria and limitations for airport selection

May 1, 1999

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.

10.50.65 Limitations on reimbursement for non-air common carrier costs

Oct. 1, 2015

10.50.65.a

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 DES at descontractsteamapple@des.wa.gov.

10.50.65.b

Agencies may adopt written internal policies that allow for use of privately-owned vessels when commercial non-air common carriers are not available or economical. Agency policy must require prior authorization and limit reimbursement to actual costs, such as fuel and moorage, as evidenced by receipts.

10.50.70 How changes in itinerary affect reimbursement

Jan. 1, 2015

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. Either original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments are to be attached to the Travel Expense Voucher (form A20-A or A20-2A) by the traveler or the agency file location referenced.

10.50.75 May the traveler purchase airfare from personal financial resources?

Jan. 1, 2004

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.

10.50.80 Refunds for unused transportation services

Jan. 1, 2004

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

Section	Title	Effective Date	Page Number
10.60.10	What types of miscellaneous travel costs are reimbursable?	Jan. 24, 2024	94
10.60.20	Bill expenses greater than $50 to the agency whenever possible	May 1, 1999	95
10.60.30	Costs for personal care attendant services may be reimbursed	May 1, 1999	95
10.60.40	Charges by airlines on international flights	July 1, 2011	95
10.60.50	State vehicle use of Good To Go! passes	Oct. 1, 2016	95

10.60.10 What types of miscellaneous travel costs are reimbursable?

Jan. 24, 2024

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

- Transportation services including; taxi, shuttle, limousine fares, town car, Uber and Lyft, (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.
- Electric vehicle charging station cost for either a rental car or a state vehicle, **as evidenced by a receipt when over $50**.
- 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. Either original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments. 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** destination or resort fees charged by lodging facilities for items such as room safes, premium high speed internet access, long-distance phone calls, laundry credit, or food and beverage credit. (Note: total lodging reimbursement must comply with requirements detailed in Section 10.30).
- 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.
- As part of their system for management and control of travel related costs, agencies shall define the circumstances under which charges for transportation of equipment and materials required to perform state business are reimbursable as a miscellaneous travel expense.
- Charges for GPS devices required in connection with state business travel to ensure timely arrival of the business destination.

10.60.20 Bill expenses greater than $50 to the agency whenever possible

May 1, 1999

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).

10.60.30 Costs for personal care attendant services may be reimbursed

May 1, 1999

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).

10.60.40 Charges by airlines on international flights

July 1, 2011

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).

10.60.50 State vehicle use of Good To Go! passes

Oct. 1, 2016

10.60.50.a

Agencies should use *Good To Go!* passes on state vehicles when it makes good business sense to do so. Factors that should be considered include:

- Frequency of travel of a vehicle over tolled bridges;
- Costs associated with non use of passes including increased employee travel time and higher toll rates; and
- Costs/savings associated with use of passes including initial purchase costs, reduced employee travel time, and lower toll rates.

Agencies should actively manage/monitor their *Good To Go!* account. When replenishing the account, agencies should not exceed one month's estimated usage and may not auto-replenish accounts. To avoid higher toll rates and fees associated with toll billings, agencies should maintain a positive balance in their *Good To Go!* account.

For further information about *Good To Go!*, refer to the Washington State Department of Transportation's website at: http://www.wsdot.wa.gov/GoodToGo/default.htm.

10.60.50.b

Use of High Occupancy Toll or Express Toll lanes in state vehicles.

Except as otherwise authorized in law or regulation, state owned vehicles shall utilize the High Occupancy Toll (HOT) or Express Toll lanes only when they meet the posted high occupancy vehicle (HOV) requirement. If the state vehicle is equipped with a *Good To Go!* pass, a pass disabling device must be used. The Washington State Department of Transportation (WSDOT) maintenance vehicles servicing the corridor are exempt from the posted HOV requirement.

For further information about tolling, refer to WSDOT's website at: http://www.wsdot.wa.gov/travel/roads-bridges/hov-lanes.

10.70 Boards, Commissions, or Committees

Section	Title	Effective Date	Page Number
10.70.00	Travel restricted	July 28, 2019	97
10.70.10	Types of boards, commissions, or committees	Jan. 1, 2000	98
10.70.20	Meal and lodging reimbursement for members serving in an advisory, coordinating, or planning capacity	July 1, 2011	98
10.70.30	Meal and lodging reimbursement for members serving in a rule-making capacity	July 1, 2011	99
10.70.40	May lodging taxes be reimbursed?	July 1, 2011	101
10.70.50	Exceptions to the meal reimbursement rates	July 1, 2011	101
10.70.55	Who is authorized to be reimbursed for travel expenses?	July 1, 2011	102
10.70.60	How should travel expenses other than meals and lodging be reimbursed?	July 1, 2011	102
10.70.70	Coffee and light refreshments may be served at board, commission, or committee meetings	July 1, 2011	102

10.70.00 Travel restricted

July 28, 2019

RCW 43.03.220, 43.03.230, 43.03.240, 43.03.250, and 43.03.265 restrict travel costs for boards and commissions as follows:

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. The board or commission may use a meeting format that requires members to be physically present at one location only if necessary or required by law.

10.70.00.b

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, unless needed for the critically necessary work of an agency pursuant to RCW 43.03.049.

Pursuant to RCW 43.03.049, exceptions may be granted for the critically necessary work of an agency as set forth below.

- For boards under the authority of executive branch agencies, the exceptions are subject to approval by the agency head or authorized designee;
- For judicial branch agencies, the exceptions are subject to approval by the Chief Justice of the Supreme Court;
- For legislative agencies, exceptions are subject to approval by both the Chief Clerk of the House of Representatives and the Secretary of the Senate;
- For boards under the authority of a separately elected official, the exceptions are subject to approval by the separately elected official;
- For boards under the authority of institutions of higher education, the exceptions are subject to approval by the president of the institution; and
- For all other boards, the exceptions are subject to approval by the chair or executive director.

10.70.10 Types of boards, commissions, or committees

Jan. 1, 2000

There are two general categories of boards, commissions, or committees:

- Advisory, coordinating, or planning capacity.
- Rule making capacity.

Reimbursement for travel expenses is dependent upon the type of board, commission, or committee that members are assigned to and the payment option selected.

10.70.20 Meal and lodging reimbursement for members serving in an advisory, coordinating, or planning capacity

July 1, 2011

Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.

10.70.20.a

This subsection addresses reimbursement for those persons appointed to serve on any state board, commission, or committee in an advisory, coordinating, or planning capacity. This encompasses individuals serving on:

- A **Class One board**, commission, or committee as established in RCW 43.03.220.
- **Others -** Any part-time board, commission, council, committee, or other group of similar nature not covered by RCW 43.03.220 but established by the executive, legislative, or judicial branch to participate in state government in primarily an advisory, coordinating, or planning capacity.

10.70.20.b

Except as otherwise provided by law, **all** members serving in an advisory, coordinating, or planning capacity (class one or others), if entitled to reimbursement for meals and lodging are to be reimbursed under one of the two options listed below. Payments to advisory board members should comply with IRS Annual U.S. Information Returns (1099's) requirements.

Option 1

For allowable meal and lodging expenses in non-high cost areas of the Continental USA, reimburse at the hourly, non-high cost per diem rate displayed in Subsection 10.90.20 (PDF file) for each hour spent in going to a meeting, attendance at a meeting, and returning from the meeting.

For allowable meal and lodging expenses in high cost areas of the Continental USA and in all areas outside the Continental USA, reimburse members at an hourly rate equal to 1/24th of the maximum allowable per diem rate in effect at the time of travel for the specific area or locality, as displayed in Subsection 10.90.10.

Under this option, members attending meetings and performing other official business are considered to be in travel status and the eleven-hour rule (Subsection 10.40.50) and official workstation for travel reimbursement rule (Subsection 10.30.40) do not apply. An internal travel policy is required for agencies that use this option.

Members should submit claims for reimbursement on a Travel Expense Voucher designed for members of boards and commissions (form A20-2A) after the travel has occurred.

Subsection 10.30.20 (Exception to the Maximum Allowable Lodging Amounts) may not be used in cases where individuals paid under this option are attending board meetings.

Option 2

Under this option, members are reimbursed allowable meal and lodging expenses at the same rates as regular state officials and employees, unless otherwise provided in statute. Refer to Subsection 10.30 and 10.40 for qualifications. These individuals should claim reimbursement on a Travel Expense Voucher (form A20-A). Use of this option for reimbursement requires prior written approval from the agency head or authorized designee.

10.70.30 Meal and lodging reimbursement for members serving in a rule-making capacity

July 1, 2011

Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.

This subsection addresses reimbursement for those persons appointed to serve on any state board, commission, or committee in a rule-making capacity. This encompasses individuals serving on:

- A **Class Two, Three, Four, or Five board**, commission, or committee established in RCW 43.03.230, 43.03.240, 43.03.250, or 43.03.265 respectively.
- **Others** - Any part-time board, commission, council, or committee not covered by RCW 43.03.230, 43.03.240, 43.03.250, or 43.03.265, but established by either the executive, legislative, or judicial branch to participate in state government. These members have rule-making authority, perform quasi-judicial functions, have responsibility for the administration or policy direction of a state agency or program, or perform regulatory or licensing functions with respect to a specific profession, occupation, business, or industry.

Except as otherwise provided by law, members who are entitled to reimbursement are to be reimbursed for meals and lodging as follows:

10.70.30.a

Class Two, Three, Four and Five Boards

Individuals serving on either a Class Two, Three, Four, or Five board, commission, council, or committee are to be reimbursed allowable meal and lodging expenses at the same rates as regular state officials and employees, unless specifically provided otherwise in statute. Refer to Subsection 10.30 and 10.40 for qualifications. These individuals should claim reimbursement on a Travel Expense Voucher (form A20-A).

10.70.30.b

Others

Individuals serving on any part-time board, commission, council, committee, or other group of similar nature not covered by RCW 43.03.230, 43.03.240, 43.03.250, or 43.03.265, are to be reimbursed under one of the following two options:

Option 1

For travel in non-high cost areas of the Continental USA, reimburse members for meal and lodging expenses at the **daily**, non-high cost per diem rate displayed in Subsection 10.90.20 (PDF file) for each day or portion thereof spent to conduct board, commission, council, or committee business.

For travel in high cost areas of the Continental USA or in all areas outside the Continental USA, reimburse members for meal and lodging expenses at the **daily** maximum allowable per diem rate for the location for each day or portion thereof spent to conduct official business. Per diem rates for these locations are contained in Subsections 10.90.10 and 10.90.20 (PDF file).

Under this option, members attending meetings and performing other official business are considered to be in travel status and the eleven-hour rule (Subsection 10.40.50) and official workstation for travel reimbursement rule (Subsection 10.30.40) do not apply. An internal travel policy is required for agencies that use this option.

Individuals should submit claims for reimbursement on a Travel Expense Voucher designed for members of boards and commissions (form A20-2A) after the travel has occurred.

Meal and lodging expense reimbursement under Option 1 does not meet the requirements of an accountable plan as defined by the Internal Revenue Service and is subject to federal employment taxes.

Subsection 10.30.20 (Exception to the Maximum Allowable Lodging Amounts) may not be used in cases where individuals paid under this option are attending board meetings.

Option 2

Under this option, members are reimbursed allowable meal and lodging expenses at the same rates as regular state officials and employees, unless otherwise provided in statute. Refer to Subsection 10.30 and 10.40 for qualifications. Claims for reimbursement should be submitted on a Travel Expense Voucher (form A20-A). Use of this option for reimbursement requires prior written approval from the agency head or authorized designee.

10.70.40 May lodging taxes be reimbursed?

July 1, 2011

Travel, meal and lodging reimbursement are restricted. Refer to Subsection 10.70.00.

In addition to the Maximum Lodging Amounts contained in **Subsections 10.90.10** and 10.90.20 (PDF file), board members on overnight travel may be reimbursed taxes paid on lodging as evidenced by a receipt. Refer to Subsection 10.90.10.d for rules on lodging taxes for the Non Continental USA and Foreign locations.

10.70.50 Exceptions to the meal reimbursement rates

July 1, 2011

Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.

10.70.50.a

Members of a board, commission, or committee who receive per diem (meals and lodging) reimbursement allowances are expected to pay the cost of any meals provided with meetings, etc. When the meal has been purchased by the agency, the cost can be deducted on form A20-A or form A20-2A as applicable, or the member may make payment to the agency.

10.70.50.b

Some members of boards, commissions, or committees are specifically authorized by statute to be reimbursed the actual cost of meals. When the actual cost of meals exceeds the meal allowances contained in Subsections 10.90.10 and 10.90.20 (PDF file), receipts must be attached to the form A20-A or A20-2A, or their agency file location referenced.

10.70.55 Who is authorized to be reimbursed for travel expenses?

July 1, 2011

Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.

Eligibility for travel expense reimbursement is established in the law creating the board, commission or committee. Absent specific authorization, members of boards, commissions or committees are not eligible for travel expense reimbursement.

10.70.60 How should travel expenses other than meals and lodging be reimbursed?

July 1, 2011

Travel, meal and lodging reimbursements are restricted. Refer to Subsection 10.70.00.

Unless the law provides a specific reimbursement process, those persons appointed to serve on any state board, commission, or committee (advisory or rule making) are to be reimbursed for transportation and other travel expenses in the same manner as state officials and state employees.

10.70.70 Coffee and light refreshments may be served at board,commission, or committee meetings

July 1, 2011

Travel, meal and lodging reimbursement are restricted. Refer to Subsection 10.70.00.

All legally authorized boards, commissions, or committees may provide coffee and/or light refreshments at their official public meetings (including executive sessions) under the provisions of Subsection 70.10.20.

10.80 Travel Expense Claims, Payments, Reimbursements and Advances

Section	Title	Effective Date	Page Number
10.80.10	What is the purpose of the Travel Expense Voucher?	Jan. 1, 2000	103
10.80.20	What are the traveler's responsibilities in completing the Travel Expense Voucher?	July 1, 2014	103
10.80.30	What are the agency responsibilities in reviewing and paying the Travel Expense Voucher costs?	Oct. 1, 2001	104
10.80.40	Receipts and documentation required in support of Travel Expense Vouchers	Aug. 1, 2023	104
10.80.50	Miscellaneous supplies exceeding $50 should not be included on the Travel Expense Voucher	Jan. 1, 2000	105
10.80.55	Paying vendors directly for travel costs	July 1, 2000	105
10.80.60	Travel expense advances	Aug. 1, 2023	106
10.80.70	Internal Revenue Service regulations affecting travel expenses and travel advances	Jan. 1, 2000	107

10.80.10 What is the purpose of the Travel Expense Voucher?

Jan. 1, 2000

The Travel Expense Voucher (form A20-A or A20-2A) is used to:

- Document the authorization for travel within the state of Washington.
- Document the approval of travel related expenses for all travel.

10.80.20 What are the traveler's responsibilities in completing the Travel Expense Voucher?

July 1, 2014

The traveler has the following responsibilities for completing the Travel Expense Voucher and certifying travel expenses:

1. Prepare the Travel Expense Voucher, providing the level of detail requested on the form.
2. In the "PURPOSE OF TRIP" column, describe the purpose or accomplishments of the trip in enough detail to document that the travel was essential to carry out the necessary work of the agency.

3. For manually prepared vouchers, attach receipts and documentation required by agency policy and this chapter. (Refer to Subsection 10.80.40). For electronically prepared and submitted vouchers, reference the agency file location for all receipts. Either original receipts are required or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments.

4. Submit the travel voucher to the person authorized to approve travel in accordance with agency policy and the requirements of this section.

10.80.30 What are the agency responsibilities in reviewing and paying the Travel Expense Voucher costs?

Oct. 1, 2001

10.80.30.a Agency Head or Designee

Reviews and approves the voucher.

10.80.30.b Agency Fiscal Office

Process the payment to the employee no later than ten (10) work days after receipt of the **properly completed** Travel Expense Voucher.

10.80.30.c Agency's Chief Fiscal Officer Must Approve Travel of Agency Head

An agency head is to be reimbursed for travel expenditures only after the agency head and the agency's chief fiscal officer have personally approved the agency head's Travel Expense Voucher certifying that the agency head's travel is in compliance with state travel policy. The chief fiscal officer's immediate assistant may approve the voucher in place of the chief fiscal officer in those emergency situations when the chief fiscal officer is not available. The chief fiscal officer's approval does not relieve any responsibility from the agency head for wrongdoing relating to travel reimbursement.

10.80.40 Receipts and documentation required in support of Travel Expense Vouchers

Aug. 1, 2023

10.80.40.a

Original receipts or agency policy may allow non-original receipts if the agency ensures adequate controls are in place to reduce the risk of duplicate or improper payments, for the following items are required to accompany the Travel Expense Voucher or have the agency file location referenced:

1. Lodging at a commercial facility (except for daily per diem payments made to members of Boards, Commissions, or Committees). (Section 10.70)

2. The actual cost of laundry and/or dry cleaning expenses for travelers in continuous travel status for five (5) or more days. 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 Expense" portion of the Travel Expense Voucher. (Refer to Subsection 10.60.10)

3. Allowable miscellaneous expenditures (refer to Section 10.60) for amounts in excess of $50, per item per day, plus any applicable tax. However, the following items do not require receipts, regardless of the amount:

   - Day parking fees.
   - Transit fares, ferry fares, bridge and road tolls.
   - Taxi, shuttle, limousine, town car, Uber, and Lyft fares when necessary and on official state business.

4. Meal receipts when required by agency policy.

5. Gas when purchased for rental cars and the actual expense is in excess of $50.

10.80.40.b

The following documentation should be completed on the Travel Expense Voucher where applicable:

1. When lodging or meals are being reimbursed, the exact time, including **A.M. or P.M.** designation of departure and return.

2. When two or more travelers are traveling together in one motor vehicle, each traveler is to indicate this fact by identifying, on the expense voucher, the person(s) accompanying the traveler and the travel destination of each.

10.80.50 Miscellaneous supplies exceeding $50 should not be included on the Travel Expense Voucher

Jan. 1, 2000

The expense voucher is not to include expenses for supplies exceeding $50, plus applicable tax. Such items are to be purchased in accordance with prescribed state purchasing requirements and taken along on the trip.

10.80.55 Paying vendors directly for travel costs

July 1, 2000

Pursuant to RCW 43.03.065:

Written approval of the agency head or authorized designee must be obtained prior to authorizing direct billing of the traveler's meal and lodging expenses to the agency and direct payment to the vendor by the agency.

Any payments made in accordance with this subsection are to be supported, at a minimum, by documents consisting of:

- A copy of the agreement (e.g., a field order, etc.) entered into between the vendor and the agency setting forth the services to be rendered by the vendor and the charges thereof;

- A list of the state officials, state employees, and other attendees for whom such goods and services were provided and the dates they were provided, and
- A vendor billing in sufficient detail to ensure that payments are made in conformance with the written agreement between the parties.

Payments to vendors for travel expenses are not to result in a cost to the state in excess of what would be payable by way of reimbursement to the individuals involved.

Each agency is required to institute procedures that will ensure that any payments made under this subsection are reasonable, accurate, and necessary for the conduct of the agency's business.

10.80.60 Travel expense advances

Aug. 1, 2023

10.80.60.a Purpose

An agency may make a travel expense advance to defray some costs the traveler may incur while traveling on official state business away from the official workstation for travel reimbursement or official residence.

10.80.60.b Limitations and requirements:

1. RCW 43.03.150 limits travel advances to elective or appointive officials and employees.
2. The advance is to cover a period not to exceed 90 days.
3. The traveler receives the advance no more than 30 days before the start of travel.
4. Travel advances are prohibited:
   - For use of privately owned vehicles. (RCW 43.03.170)
   - For the purchase of commercial airfares. (RCW 43.03.170 and 43.03.190 through 43.03.200).
5. The elective or appointive official or employee must expend the travel advance only to defray necessary reimbursable costs while performing official duties.
6. No travel advance shall be considered for any purpose as a loan to an elective or appointive official or employee, and any unauthorized disbursement of a travel advance is to be considered as a misappropriation of state monies by the officer or employee.
7. Agencies are to establish written policies prescribing a reasonable amount for which such advances may be written. (RCW 43.03.150 and 43.03.170).

10.80.60.c How to Obtain Travel Expense Advances

The traveler is to submit a Travel Authorization form (A40-A or agency equivalent) to the supervisor. The supervisor is to review and approve the proposed travel, and forward the Travel Authorization form to

the agency head or designee. Upon approval of the advance, the agency fiscal office is to process the document for payment and present the traveler with a check or warrant.

10.80.60.d Submitting and Accounting for Travel Advances

- The traveler shall submit a fully itemized Travel Expense Voucher on or before the tenth day following the month in which the authorized travel period ended. The traveler must fully justify the expenditure of any portion of the advance for legally reimbursable items on behalf of the state.
- The traveler shall return any portion of the travel advance not expended to the agency at the close of the authorized travel period. The traveler is to submit the payment with a properly completed Travel Expense Voucher and may make the payment by check, or similar instrument, payable to the agency. (RCW 43.03.180).
- If the travel advance is less than or equal to the travel expenses incurred, the traveler is to submit a properly completed Travel Expense Voucher on or before the tenth day following the month in which the authorized travel period ended. The expense voucher is to contain an itemization of expenditures and is to indicate the net amount, if any, due the traveler. The agency is to process the expense voucher in accordance with Subsection 10.80.30 and reimburse the traveler for any additional amount due.

10.80.60.e Default on Repayment of the Advance by the Traveler

- When a traveler defaults in accounting for or repaying an advance, the full unpaid amount shall become immediately due and payable with interest of ten (10) percent per annum from date of default until paid.
- To protect the state from any losses on account of travel advances made, the state has a prior lien against and shall withhold any and all amounts payable or to become payable by the state to such officer or employee up to the amount of such travel advance and interest at a rate of ten percent per annum, until such time as repayment or justification has been made. (RCW 43.03.180 through 43.03.190).

10.80.70 Internal Revenue Service regulations affecting travel expenses and travel advances

Jan. 1, 2000

10.80.70.a

The federal Internal Revenue Service (IRS) has implemented tax rules affecting travel advances. The IRS requires travelers receiving travel advances to substantiate their travel expenses and to return to their employer any unspent portions of the travel advance within a reasonable time period. If the traveler does not substantiate the travel expenses or does not return any unspent portion of a travel advance within a reasonable time period, the traveler's employer is required to report the amount of the travel advance as income in Box 1 of Form W-2. This payment is subject to applicable payroll withholding taxes.

10.80.70.b

For purposes of state travel regulations, if a traveler substantiates a travel expense in accordance with state travel regulations on a state Travel Expense Voucher within sixty (60) days after it is incurred, the traveler will have met the reasonable time period requirement. Further, the travel expenses the traveler incurred will not be considered income. Likewise, if a traveler returns to the employer any unspent portion of a travel advance within 120 days after incurring a travel expense related to the travel advance, the traveler will have met the reasonable time period requirement. When this occurs, the unspent portion of the travel advance will not be considered income.

10.80.70.c

When a traveler fails to meet either of the timeliness criteria stated in item b above, the agency is required to consider the unsubstantiated travel expense and the unspent portion of the travel advance as income and deduct the applicable payroll withholding taxes from the traveler's next semi-monthly earnings. Consequently, agencies are required to establish tracking systems in order to comply with this IRS regulation.

10.90 Travel Rates

Section	Title	Effective Date	Page Number
10.90.10	Reimbursement rates	Nov. 1, 2025	109
10.90.20	Reimbursement rates for lodging, meals, and privately owned vehicle mileage	October 1, 2026	110

10.90.10 Reimbursement rates

Nov. 1, 2025

10.90.10.a

This section provides lodging, subsistence, and mileage rates for state officials and employees traveling on official state business (RCW 43.03.050). The Office of Financial Management (OFM) revises this section periodically based upon changes to source documents produced by three separate agencies of the federal government as well as changes required by the State Legislature.

10.90.10.b Lodging, Meals, and Private Vehicle Mileage Rates for the Continental USA

Refer to Subsection 10.90.20.

10.90.10.c High Cost Lodging and Subsistence Rates for the Continental USA

Per Diem allowances for High Cost Locations in the Continental USA are periodically revised by the U.S. General Services Administration (GSA) and can be accessed online:

- For locations within Washington state, refer to the Per Diem Rates map on OFM's Administrative and Accounting Resources website at: Travel resources.
- For locations outside of Washington state, refer to the GSA website at: www.gsa.gov. Select U.S. Per Diem Rates to view rates for the Continental USA. Taxes may be added to the lodging rates shown in these tables.

If the travel location is not listed (city or county), use Subsection 10.90.20 lodging and subsistence rates for non high-cost areas.

For cities in the U.S. where the counties are not known, refer to the National Association of Counties website at: http://explorer.naco.org/.

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

Per Diem allowances for foreign travel 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.
- Rates for Alaska, Hawaii, and U.S. possessions follow the foreign rates at: http://www.defensetravel.dod.mil/site/perdiemCalc.cfm.

  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, Guam, Puerto Rico, the Northern Mariana Islands, and U.S. possessions.

10.90.10.e

State agencies without access to the Internet can contact their assigned OFM Statewide Accountant to obtain the current rates for Continental USA, Non Continental USA, and Foreign locations.

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

October 1, 2026

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.