

TRAVEL EXPENSE RATE GUIDELINES

The Court's policy and limits on reimbursable travel-related expenses are listed below.

Reimbursement may be made for meals and lodging expenses incurred in excess of 25 miles of home or headquarters whichever results in the lesser distance.

TECs must be submitted directly to the supervisor or project manager for approval, who in turn forwards it to Judicial Council Accounting. All supporting documentation and receipts must be attached on 8½ x 11-inch paper. It is highly recommended that travelers should retain a copy of their TEC, supporting documentation, and receipts.

MEAL & INCIDENTAL EXPENSE MAXIMUMS

Claim only what you spend up to the maximum limit(s). Meals are inclusive of tax and tips.

Breakfast – actual not to exceed \$8

Lunch –actual not to exceed \$12

Dinner – actual not to exceed \$20

Incidentals – actual not to exceed \$6

Per IRS, reimbursement of breakfast and/or dinner for travel of less than 24 hours is taxable, unless overnight lodging is required.

Incidentals may only be claimed after 24 hours of travel and only if expenses are incurred. Incidentals include items such as dry cleaning, pressing of clothing, and fees or tips for services, such as baggage handling and taxi.

Note: Meals may not be claimed when otherwise provided by airline, training, lodging, meeting, or conference.

REQUIRED RECEIPTS

Original receipts must be attached to TECs for lodging, airfare, and car rental. Also, airfare itinerary and car rental receipts must be attached even when booked and paid through the JCC. Receipts for these items cannot be certified as lost or waived. These expenses will not be reimbursed without the submission of a valid receipt. Receipts for hotel/motel charges must be detailed and printed on billhead with a zero-balance shown. The hotel express check-out will normally not show a zero balance.

Original receipts must be attached to TECs for all taxi fares, shuttle fares, public ground transportation fares, and parking fees of more than \$3.50. In cases where receipts cannot be obtained or are lost for these items, a written explanation shall be provided on the TEC.

Receipts of \$2.50 or more must be attached to TECs for land telephone line or fax charges related to Court's business. All land telephone line or fax expenses claimed for reimbursement must show the date, place, party, and reason for the call to be reimbursed.

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Receipts are not required for travel meals actually incurred or incidentals up to the maximum allowed; however, travelers must retain these receipts for a minimum of three years, and have them available for audit, if requested.

TIME FRAMES

Lunch is not reimbursable for travel of less than 24 hours.

Dinner incurred may be claimed if the trip ended one hour or more after the traveler's regular work hours.

Incidentals are not reimbursable for trips of less than 24 hours.

LODGING RATES

In-state lodging is reimbursable for the actual zero balance receipted amount up to \$250 for San Francisco county; \$140 for Alameda, San Mateo, and Santa Clara; \$125 for Monterey and San Diego counties; \$120 for Los Angeles, Orange and Ventura counties; \$110 for all other counties plus tax (if not waived by the lodging establishment) and surcharges thereon when applicable.

Transit Occupancy Tax waivers should always be requested by the traveler when checking into a hotel/motel. See the *Hotel/Motel Transient Tax Waiver* policy for the details and form. Bring a form with you, as the hotel may not have one. If the hotel does not honor the waiver, document this on the travel claim.

TRANSPORTATION

Reimbursement for transportation expenses will be made for the method of transportation that is in the best interest of the state, considering both direct expense and the employee's time. Choosing the form of transportation solely for the convenience of the traveler is not a consideration. A cost comparison showing an itemization for driving long distances in lieu of flying must be attached to the TEC. A traveler may use a more costly form of transportation, but will be reimbursed at the least costly rate.

PRIVATE VEHICLE USE

All authorized privately owned vehicle mileage driven on state business is reimbursed at the current federal mileage rate. The rate claimed includes all costs related to the operation and maintenance of the vehicle, including both liability and comprehensive insurance.

Parking necessitated by judiciary business at a non-headquarters location is allowed. Parking expenses incurred over \$3.50 require a receipt.

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TRAVEL ORIGINATING FROM HOME

When a trip begins at the traveler's home and the traveler is authorized to use their vehicle to travel to a business destination, reimbursed mileage will be calculated from their designated headquarters or home, whichever results in the lesser distance. Likewise, upon return, mileage reimbursement will be computed to headquarters or home, whichever results in the lesser distance.