

SECTION 11: TRAVEL, MILEAGE, & MOVING

Overview

INTRODUCTION

Section 11: Travel, Mileage & Moving provides procedures for completing Travel Authorizations (TAs) for reimbursement of travel, mileage, and moving claims, and for the processing and payment of such claims. It also provides guidance on the procurement of transportation associated with such claims.

The amount of per diem or meal allowance paid on travel and moving claims and the amount paid per mile for mileage claims may vary depending upon whether the claimant is a state employee or not, and if so, of which bargaining unit they are a member, or whether they are exempt from collective bargaining. Reimbursement of travel or moving expenses to an individual who is traveling on state business is made according to the *Alaska Administrative Manual (AAM) 60.010-400 - Travel* unless otherwise provided for in the employee's collective bargaining agreement. Whenever there is a conflict between the AAM and a collective bargaining agreement, the relevant provisions of the collective bargaining agreement supersede.

The state conforms to Internal Revenue Service (IRS) regulations for its travel policies. Whenever a state employee receives payment for business-related travel expenses exceeding an IRS allowed rate, the state reports such reimbursements as required by IRS regulations. When this occurs, the reimbursement is recorded in the Alaska Statewide Payroll System (AKPAY) in order to withhold income and other taxes as applicable. Additionally, IRS regulations require that most expenses associated with an employee move be reported on the employee's W-2, including those portions not taxable as compensation.

AUTHORITY

AAM 60.010-400	Travel
2 AAC 12	Procurement
AS 36.30	State Procurement Code
AS 39.20.110-190	Travel Regulations
Employee collective bargaining agreements	

TERMINOLOGY

CARD - A State of Alaska MasterCard Corporate Card issued to a state employee for travel purposes.

CTA - Acronym for Central Travel Account. The CTA is a MasterCard account set up with travel agents for the purpose of procuring transportation for individuals traveling on state business. Each agency has its own accounts.

M&IE - Acronym for Meal & Incidental Expense. This is the authorized daily rate of payment (allowance) to a traveler to cover the cost of meals and incidentals.

Per Diem Allowance - Authorized daily rate of payment to a traveler to cover the cost of lodging and M&IE.

STR - Acronym for State Transportation Request (Form 02-019). Three-part form used for purchasing transportation when the preferred methods cannot be used.

TA - Acronym for Travel Authorization. The official state Form 02-027 that must be used to document approval and payment of travel and moving claims.

Travel Advance - Payment made to a traveler in advance of the trip to cover estimated costs.

SECTION 11: TRAVEL, MILEAGE, & MOVING, OVERVIEW

AKSAS TRANSACTIONS

310-xx: Add Warrant Request - Used to provide a traveler with a travel advance and to reimburse expenses after travel is completed. May also be used for purchasing transportation when the preferred methods are not possible.

430-40: Agency Journal Entry - Used to make payment to the Department of Transportation, Marine Highways when an STR is used to purchase ferry transportation.

FORMS

Taxable Travel Allowance Payroll Report
Employee Move Authorization Request
Moving Reimbursement Payroll Report
Moving Authorization/Assignment
Travel Authorization (Form 02-027)
Travel Authorization Continuation (Form 02-027A)
State Transportation Request (Form 02-019)