



JUDICIAL COUNCIL OF CALIFORNIA TRAVEL GUIDELINES

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PURPOSE OF GUIDE AND GENERAL AUTHORITY

This travel guide intends to provide guidelines and procedures for all those required to travel on official judicial branch business and to be reimbursed by the Judicial Council of California. The guide is correct as of the date of its publication. Travelers are responsible for keeping informed of any updates.

Policies governing claims for reimbursement may be different for Judicial Council of California employees, court employees, assigned judges, and other travelers authorized for reimbursement from the judicial branch.

Limitations on Travel

Travel may be limited by the annual budget and the specific allocation of travel funds to each court, unit, and project. There may be times when field assignments, business expenses, or travel expenses may be curtailed due to funding constraints.

Authorization to Travel

Judicial Council travelers must have **prior authorization of the supervisor** in order to be on travel status and incur business and travel expenses eligible for reimbursement by the Judicial Council. The supervisor's signature and/or approval shall be withheld from any reimbursement claims submitted by any employee who travels without the supervisor's prior authorization.

Judicial branch employees are authorized to travel at the expense of the Judicial Council while on official council business only. The following table reflects what is allowed under this definition:

TRAVEL	EXPENSES ARE ALLOWED	
	yes	no
On official Judicial Council business with advance approval	X	
For illness (incurred when traveling)	Up to 3 days With Approval	After 3 days
On vacation		X
On compensatory time-off (CTO)		X
For internal promotional exam (written or oral)		X
For internal job interview (lateral, promotional, etc.)		X
On Saturday/Sunday or holidays	With prior approval /justification	
Per diem (lodging, meals, incidentals, etc.)	X	

Travel Expense Reimbursement and Taxability

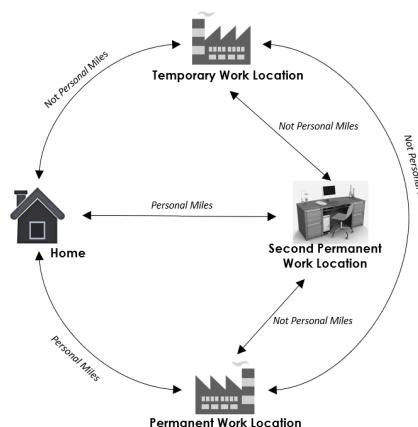
Important concepts for a traveler to understand:

- **Fringe Benefit.** If an employee uses a Judicial Council vehicle, or is reimbursed

in any way, for personal activities, that is considered a fringe benefit. Fringe benefits are subject to taxes and withholdings, and the Judicial Council must report the benefits to the State Controller's Office and the Internal Revenue Service (IRS) as income. For example, using a state car for an employee's commute to work is a fringe benefit and is subject to taxes since the state does not reimburse staff to commute to work.

- **Tax home.** An individual's "tax home" is their principal place of business, regardless of their principal place of residence.¹ Tax home is important for determining whether an employee's travel expenses are considered a fringe benefit.
- **Permanent Work Location.** A permanent work location is a work site where the employee will work more than 35 times in a single year, and where the employee will work for more than a year.
- **Temporary Work Location.** A temporary work location is a work site where the employee will either work not more than 35 times in a year or where the employee will work for less than one year.
- **Work Status.** Once an employee arrives at a work location (permanent or temporary), they are in "work status." Traveling from work location to work location while in "work status" is not a fringe benefit.
- **Commute.** A commute to and from work is a personal activity. Traveling from home to and/or from a permanent work location is considered a commute. Traveling from home to and/or from a temporary work location is not considered a commute. Commuting in a state car, or mileage reimbursement for any commute, is a fringe benefit that must be reported to the IRS and is subject to taxes and withholding.

In the IRS diagram for commuting below, think of the regular, main, and second job as any permanent work location. If something is deductible, that means the Judicial Council does not have to report, tax, or withhold it.



¹ Int.Rev. Code, § 162(a)(2), and Revenue Ruling 75-432.

To be eligible for reimbursement, travel expenses must be incurred more than 50 miles from an individual's "tax home" or must be preauthorized with significant business justification. Preauthorized travel expenses incurred less than 50 miles from an individual's "tax home" are considered fringe benefits and subject to taxes and withholding. For example, reimbursement for parking could be preauthorized if the employee had to pay for parking at another location. However, it is unlikely that mileage to the location would be preauthorized because it would be similar to a commute. Once an employee arrives at that first location, they would be in "work status," so mileage from that location to the office would be eligible for reimbursement, although it would be subject to taxes and withholding if less than 50 miles from the employee's tax home.

Travel expense reimbursements may include:

- Costs of travel to and from the business destination (see Commuting below);
- Transportation costs while at the business destination;
- Lodging and meals;
- Incidental expenses; and
- Business expenses.

The IRS's position is that an individual's "tax home" is their principal place of business, regardless of their principal place of residence.² The facts and circumstances that must be considered to determine the principal place of business for individuals that regularly work at two or more locations are:

1. The total time ordinarily spent by the employee at each business post or employment location;
2. The degree of business activity in each area; and
3. The relative significance of the financial return from each area.

Of the foregoing factors, the IRS considers the first factor to be the most significant and weighs it the most heavily.³

Commuting to a **permanent** work location in a Judicial Council–assigned vehicle is considered a fringe benefit and is subject to taxes and withholding. An individual is **not** commuting when they travel away from their "tax home" to a **temporary** work location.

A temporary work location, in general, is realistically expected to last (and actually does last) for one year or less. The IRS has indicated that a work location is not a temporary work location if the taxpayer works at the location repeatedly, even if infrequently.⁴ A Chief Counsel Advisory from the Department of Treasury suggests that the frequency measure is 35 days per year.⁵ Therefore, if an employee (EE) travels to a location not more than 35 days per year, that location shall be considered a temporary location and

² Int.Rev. Code, § 162(a)(2), and Revenue Ruling 75-432.

³ Revenue Rulings 54-147 and 76-453.

⁴ Revenue Rulings 99-7, 94-47, and 90-23.

⁵ CCA 200026025.

not a commute that is subject to taxes and withholding.

Pursuant to the advisory, if a work location is originally considered a temporary location, and then becomes permanent, the requirement to report, tax, and withhold only becomes effective for the remainder of the year (not retroactively). This does not allow for 35 untaxed commutes. The determination of the work location being permanent or temporary is based on the expectation of the employee to work at the location. As soon as the expectation of 36 work days at the location is known, the location becomes a permanent work location.

Judicial Council Human Resources is responsible for determining the employee's "tax home" (also known as headquarters). For Assigned Judges, their W-4 determines their headquarter address.

Fifty (50) Miles Rule Standard

The Judicial Council considers that an employee leaves the area of their headquarters/tax home at the 50-mile mark.

Most industry and governmental agencies use 50 miles as their standard application of the distance test rule in relation to tax withholding and reporting. A few examples to consider include:

- The states of California, Florida, Texas, and Arizona all use the 50-mile rule;
- IRS section 162(h) provides that a state legislator whose district is more than 50 miles from the capitol building may elect to treat his or her residence within the legislative district he or she represents as the tax home;
- IRS Publication 521 regarding moving expenses defines a move distance as being more than 50 miles; and
- The Judicial Council elected to align with the federal General Services Administration and the State of California's Executive Branch, by adopting 50 miles as the administrative standard for reporting income and tax withholding.

See the hypothetical situations in Appendix A of this manual.

Reimbursement of Expenses and Fringe Benefits Reportable as Income

It is the Judicial Council's responsibility to report to the State Controller's Office (SCO) qualifying reimbursements and fringe benefits as income.

The Judicial Council's determination to report reimbursements and fringe benefits as income shall not be construed to determine whether a payment is in fact taxable to an individual. Travelers should see their personal tax advisor for tax questions specifically related to the facts and circumstances of their situation. No employee of the Judicial Council is permitted to give tax advice, and no comment made by a Judicial Council employee shall be construed as tax advice.

Whether an expense is subject to reporting and withholding has no bearing on its status as a bona fide business expense.

The Judicial Council must report all taxable reimbursements and fringe benefits to the SCO on a monthly basis. Taxable reimbursements and fringe benefits are subject to withholding (federal/state income and social security/Medicare taxes), which will be withheld from a subsequent, regular pay warrant for judiciary employees. Taxable reimbursements are reported on the W-2 form. Data requirements for Judicial Council-owned or leased vehicles can be found in the [Vehicle Management Guidelines](#), located on the HUB.

Transit Subsidy

The Judicial Council transit subsidy program is available to all employees, interns, and fellows. The intent of this program is to reimburse this group of qualifying participants for transit commuting costs to and/or from the office for in-office work and to generally encourage the use of public transportation. The transit subsidy reimbursement covers out-of-pocket commute costs associated with using public transportation, up to a maximum monthly amount of \$130.

Transit Subsidy Reimbursement Claims

Transit Subsidy program participants must submit a fully executed Travel Expense Claim (TEC) package to the JCC Travel unit at TransitClaims@jud.ca.gov to request reimbursement of qualifying costs incurred. For purchases made on or after July 1, 2024, the TEC package must include a completed TEC form, signed by the participant's manager or supervisor, and adequate supporting documentation for out-of-pocket transit costs incurred, reimbursable up to the monthly maximum. Acceptable forms of documentation include, but are not limited to:

- a valid receipt;
- information from a participant's official transit account from a third-party vendor (i.e., Clipper, SacRT) that includes their name and card number, and the transaction history page showing value loaded⁶; or
- a copy of a credit card or bank account statement showing qualifying transit expenses incurred.

All participants are eligible to receive a reimbursement of up to \$130 in qualifying monthly transit costs. Participants may be reimbursed 100 percent of their monthly costs up to the \$130 limit. Participants may only claim reimbursement for each month's qualifying monthly purchases. For example – if a participant chooses to load \$200 on their Clipper card in October, they are entitled to reimbursement of the monthly maximum of \$130. They may not resubmit the purchase in a subsequent

⁶ Certain programs offer bulk ticket packages at discounted rates. Participants will only be reimbursed the actual cost incurred. Documentation provided must reflect the participant's actual out-of-pocket expense.

month to claim reimbursement of the balance. Conversely, if a participant loads \$100 on their Clipper card in October, they may claim \$100 in reimbursement but cannot rollover the remaining \$30 limit to apply to a future month's transit costs. Participants are encouraged to utilize the customizable autoload function available on both Clipper and SacRT accounts to manage monthly costs incurred.

Participants are encouraged to consolidate and limit reimbursement requests to one transit subsidy TEC each month. One complete pdf file should be submitted per claim, containing the approved TEC form and all supporting documentation. Transit costs for multiple months may be combined on one TEC form.

Transit subsidy expenses should be claimed for reimbursement separately from business travel expenses. TECs for transit subsidy expenses should be sent to: TransitClaims@jud.ca.gov.

For additional information related to the Judicial Council Transit Subsidy Program, including, but not limited to, instructions on preparing a transit subsidy reimbursement claim and Frequently Asked Questions, please see the [Transit Subsidy Program](#) page on the HUB.

Employee and Supervisor Responsibility

Both the supervisor and the employee shall ensure that travel expenses on official Judicial Council business are the most economically advantageous to the Judicial Council.

All employees are to plan their work in such a way as to minimize travel consistent with the requirements of overall efficiency. It is the responsibility of the immediate supervisor to review travel plans and expense claims to ensure that travel and resultant expenses are necessary, and that proper supporting documentation is included.

Travel should be done in the most efficient and least costly manner. A traveler may use a more costly form of transportation but will be reimbursed at the less costly rate unless justification is provided. The supervisor or program manager determines the most economical method of transportation. However, Accounting will audit the travel expense claim to determine whether the least costly method is being claimed. In the absence of an adequate justification for an unusual expense, the travel expense claim will be reduced to the least costly mode of transportation identified.

Employees are encouraged to use public transportation (e.g., air, train, or bus) instead of using Judicial Council or privately owned vehicles whenever possible.

Timely Submission of Business Travel Expense Claims

An itemized electronic TEC form and supporting documentation must be submitted to the Travel unit in the Branch Accounting and Procurement office. Completed business

travel expense claims should be forwarded to the Travel unit at Help.Travel@jud.ca.gov for processing. TECs are to be submitted as soon as possible after the trip(s) in order to be compliant with the IRS Accountable Plan. Timely submission of TECs will also enable the Judicial Council to prepare accurate program expenditure reports.

Multiple business trips within the same month may be listed on one TEC form. For a continuous business trip that crossed months but is within the same fiscal year, an employee may combine the entire trip, spanning multiple months into one claim. For a trip that starts in one fiscal year and ends in the following (e.g., starts June 29 and ends July 2), separate forms must be submitted to account for the travel occurring in each fiscal year. Out-of-state expenses must be submitted on a separate travel expense claim from in-state expenses.

Business travel expenses should be claimed for reimbursement separately from transit subsidy expenses. TECs for business travel expenses should be sent to:
Help.Travel@jud.ca.gov

Timeline for Processing Travel Expense Claims

Accounting makes an effort to process claims within 10–15 business days of receipt of a **complete and accurate** travel expense claim package. This includes an audit by accounting staff and entry into FI\$Cal. An audit by the State Controller's Office (SCO) and the issuance of a warrant by SCO may take an additional 10–15 business days. This does not include the time it takes to mail the warrant from SCO in Sacramento to the employee's headquarter address on file.

TEC warrants can only be mailed to an employee's headquarters. They cannot be sent to a recipient's personal address. If an employee's headquarter location changes, they should notify the Travel unit at Help.Travel@jud.ca.gov as soon as possible to update the address in FI\$Cal. New employees that already have a FI\$Cal EMP ID from a previous state agency should also notify the Travel unit as soon as possible, as their prior employer address will be on file as the default address. New employees that do not yet have a FI\$Cal EMP ID will need to provide their SSN to the travel unit in order for FI\$Cal to establish their EMP ID.



"Your office has a question about travel reimbursements."

PAYING FOR TRAVEL AND BUSINESS EXPENSES

- Travelers may pay cash, use personal credit cards, or use the US Bank Government Card (Individual Government Travel Card) for travel expenses.
- For all methods of payments of expenses, reimbursement requires the submission of all supporting documentation, including itemized receipts.

US Bank Government Card

The judicial branch participates in the Travel Payment System contract between the State of California and US Bank. The account types in the contract include:

- **Central Travel Account (CTA)** - Centrally-billed account for payment of airline, rail, car rental, and travel agency fees through the state's contracted Travel Management Services provider.
- **Virtual Card Number (VCN)** - Centrally-billed account for payment of lodging through US Bank. VCN gives travelers the ability to direct-bill hotels booked through Concur or by calling the state's travel agency.
- **Meeting Card (MTG)** - Centrally-billed account for payment of consolidated lodging, meeting, and conference hotel charges, and related meeting and conference charges (i.e., audiovisual equipment rental), electronic toll collection, and electric vehicle charging stations.
- **Individually-Billed Government Travel Card (IBT)** - Individual liability travel card for certain authorized employees for payment of business-related travel expenses (i.e., lodging, parking, meals, and incidentals).



Concur Online Booking Tool

Government travelers can make their business travel reservations for airline tickets, car rentals, and hotel accommodations through the Statewide Travel Program's online booking tool Concur. This one-stop shop solution allows travelers to use the most economical rates available via contracted travel-related services. Travelers can also book travel by emailing the state's travel agency, CI Azumano, at caltravel@ciazumano.com or by calling them at (877) 454-8785.

The Judicial Council requires all travelers to utilize Concur for all air and rental car arrangements. Airfare booked outside of Concur will require the submission of a price comparison with the TEC package. Amtrak tickets may be booked and paid through Concur.

In addition to state-contracted rates for airfare and vehicle rentals, Concur maintains a database of over 85,000 hotels that lists all the hotel amenities, accessibility requirements, restaurant establishments, and shuttle information. Concur allows you to find hotels offering government per diem rates within a requested mile radius by sorting the list of hotels by airport, your destination address, business location, or reference point/zip code. The maximum lodging reimbursement rates still apply to lodging booked in Concur. If room rate exceeds the maximum allowance, a pre-approved Request for Exception to Maximum Lodging Rates must be submitted with the TEC or reimbursement will be reduced accordingly. More details can be found in the [Lodging Rates & Information](#) section, including the maximum lodging rates per county.

Airline tickets, car rentals, and train tickets obtained through Concur are charged directly to the Judicial Council's US Bank-Central Travel Account. Lodging reservations obtained through the Concur can be charged to the US Bank-Virtual Card Number or to a traveler's personal credit card. Receipts for all travel expenses booked and paid through Concur must still be included with the traveler's TEC package.

Judicial Council, Supreme and Appellate Court, and Habeas Corpus Resource Center (HCRC) employees, as well as certain frequent travelers (e.g., council members) traveling on Judicial Council business can request a Concur account by contacting the Travel unit at Help.Travel@jud.ca.gov and providing their full legal name, as it appears on the government-issued identification typically provided at airport security checkpoints, including first, last, and any middle name or initial.

Concur accounts are not provided to contractors or temporary staff. Concur may not be used to book personal travel or travel for non-employees traveling with staff. If work and personal itinerary are combined, traveler must pay with personal funds and only submit a TEC for the travel expenses for the business portion of the trip.

Travel Advances

Travel advances will be issued to travelers who use personal funds while conducting official judicial branch business. Requests for advances will be processed through the revolving funds check request process.

Opening a Travel Advance

- Travel advance requests should be submitted two weeks in advance of the beginning of the travel period.
- The travel advance amount must be reasonably calculated not to exceed the estimated expenses to be paid or incurred on the trip. Travel estimates should not include lodging taxes or fees, incidentals, or mileage.
- With the approval of the supervisor, temporary travel advances may be requested by employees who do not hold a US Bank Government Card.
- No more than one advance at **any one time** shall be permitted per employee except for advances required for the registration fee or tuition for approved out-service training.
- Employees must submit a travel advance request using the Request For Travel Advance Form.
- When submitting a travel advance, the employee is certifying that any amount advanced which is not reimbursed in a timely manner may be deducted in full from any reimbursements due the employee or, if none, from the employee's next paycheck.

Closing a Travel Advance

- The employee is required to promptly submit a TEC within thirty (30) business days after the end of the month to clear the travel advance and return any excess amounts.
- Only one travel advance can be outstanding at any one time; any future travel advance request will not be allowed until the previous travel advance is closed.
- If the travel advance exceeds the substantiated expenses, the employee must submit a check or money order payable to the Judicial Council of California with the TEC to return the excess amount. No additional travel advance will be issued to an employee until all outstanding advances have been reconciled.
- If the employee's TEC exceeds the travel advance, the employee will be reimbursed for the difference.
- If the travel advance is not collected, the amount becomes reportable income.

Important Reminders

The employee's supervisor is responsible for ensuring the Judicial Council's rules are followed, given their overall authority for approving the requests for travel advances and controlling the employee's travel itinerary.

Travel advances for relocation or moving expenses are not allowed.



PREPARING FOR YOUR TRIP

The information provided in this section will help travelers prepare for upcoming travel, considering all the policies and procedures that govern travel.

Transportation Method

The Judicial Council encourages travelers to use public transportation (e.g., air, train, or bus) whenever feasible. Reimbursement for transportation expenses will be based on the method of transportation that is in the best interest of the judicial branch, considering both direct expense and the employee's time. If an employee chooses and is authorized to use a method of transportation that is (1) not the least costly, (2) not the typical method of getting from one location to the other, or (3) not "in the best interest of the judicial branch," a cost comparison must be prepared and submitted by the employee. See example under "[Driving Instead of Flying](#)". The employee shall be reimbursed **only** the amount that would have been reimbursed had the employee traveled via the least costly method available.



Airline Travel

The Judicial Council requires that Concur be used for airline reservations. Charges for airline tickets reserved through Concur are billed to the council's US Bank Central Travel Account (CTA). The State of California contracts with selected airlines, and the state judicial branch is an optional user on these contracts that may offer cost savings benefits. The cost savings from the airfare contracts is only obtained by booking flights through Concur. If airfare is booked outside of Concur, a price comparison must be submitted with the TEC package and reimbursement may be limited to what the airfare would have been if booked with Concur. Fees incurred for cancelling flights late are not eligible for reimbursement unless there was a valid business reason for the cancellation. Additional charges such as a fee to pick your seat, EarlyBird Check-In, or any other type of seat upgrade, are not eligible for reimbursement. Travelers shall reserve, where available, airfares that are non-refundable; "Business Select Fare" and "Anytime" fares are not permitted without justification. Additional approval will be required from the office responsible for the travel expense for any fully refundable flights, flights on non-contracted airlines, and/or flights over \$500 before the booking can be completed in Concur.

Things to remember when booking your flight:

The following airfare purchasing and use requirements ensure that those traveling by air on official business are using the most economical fares possible:

- Travelers shall reserve their domestic airfare at least seven days prior to their anticipated travel date where operationally feasible.
- Travelers shall reserve at least 30 days prior to their anticipated travel date for international travel. Additionally, when traveling internationally, travelers shall choose the most economical airfare that meets their business needs.
- Southwest Airlines is the preferred carrier for all domestic travel. If Southwest Airlines does not have availability in a selected domestic market, travelers should use the secondary preferred domestic carrier, United Airlines. Concur will prompt the traveler to provide a justification (Reason Code) if a non-preferred carrier is selected.
- United Airlines is the preferred carrier for all international travel. If United Airlines does not have availability in a selected international market, you may use a non-contracted carrier.
- State agencies will be responsible for tracking and ensuring compliance with the airfare purchasing requirements, as well as with tracking and managing any unused ticket credits. Any unused airline ticket credits should be used as soon as possible. Please contact the Travel unit at Help.Travel@jud.ca.gov for information regarding unused ticket credits.

Airline Baggage Check

Many airline carriers have a policy charging extra for baggage during the airport check-in process. The Judicial Council will only pay for the cost of the ticket and one bag per traveler. If a baggage fee is paid at the airport, the traveler must submit the receipt with their TEC package for reimbursement.

For travelers requesting reimbursement for more than one bag, a justification must be attached to their TEC for consideration. The justification must state why the traveler must pay for extra luggage (such as a computer, presentation handouts, conference exhibits, etc.) for a documented business-related purpose, and should clearly establish that the additional cost is solely for the benefit of the judicial branch.

Airport Parking

The Judicial Council requires that travelers parking at airports use the least expensive (economy) peripheral parking, or adequately justify excessive parking charges if an alternative is used. Refer to each airport's website for the economy rate before submitting the TEC and either reduce claim to the maximum allowance (the airport's economy rate) or provide justification. The private vehicle license number must be included on the TEC form when claiming mileage and/or parking reimbursement.



Driving Instead of Flying

An employee with prior supervisory approval may use a private vehicle in lieu of air travel. A cost comparison calculation for both modes of transportation must be attached to the TEC; see the example below. The maximum amount reimbursed will be the least costly to the judicial branch unless justification in support of an alternative is provided.

Cost Comparison Example

MODES OF TRANSPORTATION / COMPARISON OF COSTS FOR TRAVEL, JANUARY 1 THROUGH 3, 2024		
EXPENSES	FLYING	DRIVING
Mileage: 20 miles roundtrip @ 67 cents/mile, roundtrip from home to airport	\$13.40	
Mileage: 766 miles roundtrip @ 67 cents/mile, roundtrip SFO to LA		\$513.22
Parking: 3 days At airport: \$20 per day	\$60.00	
Airfare: Refundable Roundtrip airline ticket SFO to LA	\$300.00	
Comparison of Total Costs	\$373.40	\$513.22
Reason for Request: Employee is afraid of flying		



GENERAL VEHICLE USAGE

Travel must be completed using the most economical method of transportation available. Whenever automobile travel is essential, judicial officers and staff may use

their private vehicle, reserve a Judicial Council vehicle, or use a short-term commercial rental vehicle. The traveler's supervisor or manager should determine the most economical method of transportation.

Defensive Driver Training

There are currently two documents (Injury and Illness Prevention Program, and Judicial Council Vehicle Policy) that govern safety and the use of vehicles while on official state business.

The Vehicle Policy includes three basic requirements for those driving on state business:

1. Complete **Defensive Driver Training** (every four years);
2. Obtain **Annual Management Authorization for personal car usage**; and
3. Adhere to the [Judicial Council of California Vehicle Safety policies](#), located on the HUB.

Defensive driver training may be completed by signing up for the **SAF121** Defensive Driving course in [HREMS](#). (This 2.5-hour DGS course replaced the previous course **SAF120**.)

Management authorization must be documented annually on the [Authorization to Use Privately Owned Vehicles on State Business from \(STD 261\)](#), found on the DGS website.

Private Vehicle

Employees using private vehicles on judicial branch business must complete the Authorization to Use Privately Owned Vehicles on State Business (form STD. 261). This form certifies that the traveler (1) has a valid driver's license, (2) possesses minimum liability insurance, and (3) that his or her automobile is equipped with seat belts.

In the case of an accident involving a personal vehicle on official state business, the employee's own personal vehicle liability insurance provides the primary protection up to the policy limit. Should a settlement or judgment arising out of that accident exhaust the personal vehicle policy limit, then the state's Motor Vehicle Liability Program provides excess coverage. In the event of an accident, the employee must pay his or her deductible.

Mileage Rate

The judicial branch adjusts its reimbursement rate to match the federally approved rate. As a result, mileage reimbursement rates are typically subject to change annually. The current rate is outlined in the most recent Finance Memo regarding mileage reimbursement, found on the [HUB](#), and on the [JRN](#). The approved standard mileage rate includes all costs related to the operation and maintenance of the personal vehicle, including primary liability and comprehensive insurance coverage.

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. TECs requesting mileage reimbursement must include a pdf from Google Maps, MapQuest, or other navigation website as supporting documentation. The private vehicle license number must be included on the TEC form when claiming mileage and/or parking reimbursement.

When a traveler provides transportation for one or more fellow travelers, including pick-up and drop-off at the other travelers' residences, the driver is eligible to claim reimbursement for the actual mileage driven from and back to their residence. If all travelers meet at the driver's primary work location, the driver may claim reimbursement from and back to the work location. A pdf from Google Maps, MapQuest, or other navigation website must be submitted with the TEC as supporting documentation.

If the traveler is driven to or from a common carrier terminal (i.e., airport, train station, or rental car agency) and no parking is claimed, they are entitled to roundtrip mileage between the terminal and the traveler's headquarters or home, whichever is less. However, if this travel occurs on a scheduled day off or one hour before or after the traveler's normal workday, they are entitled to actual miles driven, rather than the lesser of from headquarters or home.

Short-Term Rental Vehicle

To maximize cost-savings and service for the state, the Department of General Services (DGS) competitively bid the commercial vehicle contract resulting in a contract with a primary vehicle rental company. The Judicial Council is an optional user of the contract. The contracted vehicle rental company is EAN Services, LLC (Enterprise Rent-A-Car and National Car Rental).

It is the practice of the Judicial Council to use the commercial vehicle contract whenever commercial vehicle rental is authorized.

Procedure for Short-Term Rental

If commercial vehicle rental is authorized, all travelers must attempt to use the commercial vehicle contract first. Even if the traveler finds a rate less than that offered through the state contract, the state contract and state rate must still be used so that the traveler has the guarantee of liability insurance coverage. In those instances where the contract vendor does not operate at a convenient location, alternative car rental companies may be used.

Payment Method

The most common and easiest form of payment under the terms of the commercial

vehicle rental contract is the state-contracted Travel Payment System (TPS) awarded to US Bank. Making changes to the method of payment when the vehicle is returned is prohibited. Cash, personal checks, personal credit cards, and the CAL-Card are not authorized forms of payment for the council's commercial vehicle rentals.

For the ease of the traveler, Accounting Services receives a consolidated billing statement from US Bank reflecting the charges and pays US Bank directly. Receipts are required for payment of these charges.

Car Rental Reservations

The Judicial Council requires that Concur be used for commercial vehicle reservations. Travelers on judicial branch business can request an online Concur account by contacting the Travel unit at Help.Travel@jud.ca.gov. Additional approval will be required from the office responsible for the travel expense for any car rental reservations over \$300 before the reservation can be completed in Concur. Note that two forms of identification will be required when picking up your rental car.

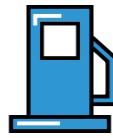
When booking through Concur, services include:

- The base rate to the traveler at the time of the reservation.
- Verification of participating locations (on-airport, off-airport, city, or suburban) and hours of operation.
- Location details for pick-up and return of the rental vehicle.
- Counter bypass. Enterprise Rent-A-Car provides a State of California sign with a CalGov Express Lane at each location.
- Upgraded vehicle at the contract rate or a smaller vehicle (upon renter's consent) at a reduced rate, if a contract size or class of vehicle is unavailable.
- Confirmation number and, if requested, the rental location phone number.
- Emergency after-hours telephone access – call 877-454-8785.

Substantiation for Upgrade

A traveler is required to rent a compact or standard vehicle unless there is a reason for a larger vehicle, such as four or more travelers commuting together, a need for extra luggage space to transport equipment or conference materials, or other similar items. In such a case, an upgrade for another type or size of vehicle (such as an intermediate-size car, a minivan, or a cargo van) may be utilized, with prior approval of the appointing power designee.

If a larger or upgraded vehicle is necessary, travelers must include the [Short-Term Vehicle Justification](#) form, located on the HUB, in their TEC package. If the exception is for four or more travelers, please include the list of names.



Refueling Charges

Vehicle rental contractors charge for vehicles returned with less than a full tank of gas. Travelers are strongly encouraged to refuel vehicles before returning them to the rental company, since the rental company's refueling charge is usually considerably higher than regular gas station rates. Travelers may submit the refueling cost for reimbursement on their TEC; a final itemized receipt is required. The State Controller's Office (SCO) has made it clear that a "Pre-Paid" receipt is unacceptable, and that a final itemized receipt is required.

If it becomes necessary to use the vehicle rental company for refueling, resulting in a rate higher than at a regular gas station, the traveler must submit the [Short-Term Vehicle Justification](#) form with the TEC. The justification must explain why the vehicle was not refueled prior to return. If the traveler concludes that the vehicle rental company's refueling cost was lower than that of a regular gas station, the [Short-Term Vehicle Justification](#) form must be submitted, and it must include a cost comparison justification with substantiation such as website printouts.

When upgrades and fuel charges appear on the invoice from Enterprise Rent-A-Car or National Car Rental, Accounting must have all documentation before it can proceed in processing the paperwork. Please note that the absence of the [Short-Term Vehicle Justification](#) form when required will result in delays of payment of the invoice and of TECs associated with any exceptions.

Authorized Drivers

Authorized drivers must be properly licensed, and the rental agreement must include the renter, and (at no additional charge) any fellow travelers authorized to operate the vehicle while acting within the scope of their employment duties. Employees or agents (pro bono consultants, committee members, or volunteers) of the judiciary who are 21 or older—if preauthorized by the proper budget authority—may rent and operate vehicles under the commercial vehicle rental contractor agreement when on official business. Business-related travel by a contractor or by agency temporary help (for items such as personal vehicle usage, rental vehicle usage, insurance requirements, etc.) must be addressed in a written agreement between the contractor or agency and the judicial branch entity, in accordance with the procurement and contracting guidelines.

Insurance and Damage Liability

When renting a vehicle from one of the state's commercial vehicle rental companies, travelers are not to sign up for collision insurance (Collision Damage Waiver (CDW)); Loss Damage Waiver (LDW); or medical insurance (called "personal accident insurance"). The state contract rates include \$300,000 liability insurance and full collision damage waivers for the vehicles rented. The liability insurance will not be

activated unless the traveler uses one of the commercial vehicle contractors, the state contract rate, and one of the recognized methods of payment. Please note that if this process is not followed, the liability insurance is not applicable, and all expenses will be charged to the traveler's entity.

The DGS, Office of Risk and Insurance Management (ORIM) administers the State of California Motor Vehicle Liability Program. This program provides automobile liability insurance coverage to Judicial Council employees on official judicial branch business. In the event of an accident, the commercial vehicle rental company insurance carrier will cover liability and vehicle repair costs up to \$300,000. ORIM will cover any additional liability costs in excess of the \$300,000 for state employees. The liability coverage for nonstate employee drivers (pro bono consultants, committee members, or volunteers) is limited to \$1 million per accident. The nonstate employee driver's assigned entity will be financially responsible for the payment of any claims, settlements, judgments, or verdicts in excess of \$1 million.

Accidents and Repairs

If the rented vehicle is disabled by an accident or mechanical failure, the traveler must notify the commercial vehicle rental company immediately. The rental company will either provide a replacement vehicle or have the existing rented vehicle repaired, and will deduct the time spent waiting for the replacement or the repairs from the total rental time.

All motor vehicle accidents involving any vehicle being used on official judiciary business must be reported within 48 hours to the Office of Risk and Insurance Management (ORIM), 707 Third Street, 1st Floor, West Sacramento, CA 95605. To accomplish this, travelers must complete the Accident Identification Card (STD. 269) and the Vehicle Accident Report (STD. 270) as soon as possible and forward them to their supervisor. The supervisor will (1) review the form; (2) investigate the circumstances surrounding the accident; (3) verify that the traveler was on official judiciary business; (4) complete the State Driver Accident Review, Standard Form 274; and (5) send, fax, or email all three forms to:

Vehicle Accident Report c/o Risk Management Unit
Judicial Council of California
455 Golden Gate Avenue
San Francisco, CA 94102-3688
Email: RMU@jud.ca.gov
Telephone: 415-865-4031
Fax: 415-865-4694

The Risk Management Unit will (1) review the forms for consistency; (2) acquire clarifying information, if necessary; and (3) send the forms to ORIM. Copies of the Accident Identification card (STD. 269) and Vehicle Accident Report form (STD. 270)

are found online at the DGS website. Forms are also available through the Judicial Council Risk Management Unit.

If the accident resulted in bodily injury or significant property damage to a nonjudiciary party, the accident must be reported first to ORIM by telephone at 916-376-5300 or by a preliminary copy of the Standard Form 270, sent by fax to 916-376-5277. This preliminary copy should be coordinated through the supervisor and does not replace the requirement to provide the completed Standard Form 270 to the Judicial Council Risk Management Unit as soon as possible.

Out-of-State and International Car Rentals

All out-of-state and international travel requires advance written approval as noted in the [Request for Approval of Out-of-State Travel](#) section.

Whenever possible, travelers must use one of the commercial vehicle rental contractors for renting vehicles out of state. Travelers should use Concur for reservations of vehicle rentals. ORIM recommends buying liability insurance coverage for international travel and will assist in obtaining it in accordance with the laws of the destination country. For example, employees who travel to Mexico on state business should work through their supervisor to secure insurance. According to ORIM, driving in Mexico without Mexican auto insurance is a felony. ORIM can procure either annual or short-term Mexican auto insurance for judiciary travelers who are required to drive in Mexico. For further information about obtaining insurance, contact ORIM at 916-376-5299.

Personal Travel

Contract rental vehicles are to be used only for conducting official judiciary business. A traveler who wishes to extend the rental of a vehicle for personal use should arrange it with the commercial vehicle rental contractor when making reservations and before picking up the vehicle.

At the end of judiciary business, the traveler must close out the judiciary contract rental agreement (either at the original vendor location or another mutually agreed upon location) and have a new rental agreement executed for the term of personal travel. The rate charged by the vendor for the term of personal travel is between the traveler and the commercial vehicle rental company, does not include the insurance benefit identified above, and must be completely separate and apart from the judiciary contract. The traveler may not extend the judiciary contract rental agreement to cover the term of personal travel and pay the difference for the personal days.

If personal travel is interrupted by official judiciary business, the traveler may be reimbursed for the judiciary business mileage at the authorized personal vehicle mileage rate or have a new rental agreement executed for the term of the official judiciary business (whichever is less costly).

Private Plane

Transportation by a privately owned aircraft is allowed when travelers have obtained prior written approval from their supervisor or program manager. Prior to providing the approval, the supervisor or program manager will ensure that the aircraft has Federal Aviation Agency ([FAA](#)) certification, approved equipment, and adequate insurance by reviewing documentation provided by the pilot. Reimbursement shall be authorized as follows:

Privately owned aircraft mileage reimbursement is \$1.26 cents per statute mile. The distance shall be computed on the basis of the shortest air route from origin to destination. The travel expense claim shall be clearly marked "Air Distance."

LODGING RATES & INFORMATION



Travelers who incur approved overnight lodging expenses may be reimbursed. All lodging reimbursements require a receipt from a lodging establishment that caters to the general public. Receipts must show the date, time, location, and detailed cost of stay, including room rate, taxes, etc. No lodging will be reimbursed without the submission of a valid receipt.

Each day of lodging must be listed separately on the travel expense claim for the actual amount up to the maximum allowed (see below for maximum reimbursable lodging rates). Travelers who stay with friends or relatives are not eligible for lodging reimbursement. However, they may claim their actual expenses for meals and incidentals incurred up to the maximum allowable rates. If a traveler has a companion with him or her on the trip, the traveler should request the lodging establishment to provide verification of the costs of a single room. Lodging reimbursement requests on a Travel Expense Claim will be approved for the claimant only.

Lodging reservations may be booked and paid through Concur via the JCC US Bank/Virtual Card Number (VCN). The VCN only applies to the room, resort fees, and associated tax, so travelers should supply a personal/corporate card for parking and incidentals when checking in. When checking out, travelers must get a zero-balance lodging folio from the hotel. Do not use express check-out or the folio that is delivered

under your door. At the front desk, request two folios: one for the virtually paid room, including applicable taxes and resort fees, and one for any personal/incidental expenses such as parking, room service, wi-fi, etc. charged to your personal/corporate credit card.

Traveler should note “Virtually Paid” or “Paid by VCN” on the receipt and submit it with their TEC. If there are no other out-of-pocket expenses and a TEC will not be submitted, the traveler must email the lodging receipt to Help.Travel@jud.ca.gov, noting “Virtually Paid”, and including the appropriate FI\$Cal chart fields to code the expense. The lodging receipt is required by the State Controller’s Office to process payments, whether to the individual or to US Bank.

It is the traveler’s responsibility to cancel lodging reservations, if necessary. The Judicial Council will not reimburse any charges resulting from the failure to cancel lodging reservations timely, unless adequate explanation (approved by the supervisor or project managers in the case of committee members, with signature authority) is included on the travel expense claim.

At this time, short-term rental services such as Airbnb, VRBO, and HomeAway are only available using the proprietary application of the servicing companies. Concur cannot make your reservation for short-term rental properties. As a result, travelers must be diligent in obtaining and providing receipts. The only acceptable payment methods for such entities are a personal credit card or a US Bank Government credit card.

Maximum Reimbursement Lodging Rate

Effective for travel on or after January 1, 2025, the Judicial Council adopted the federal standard reimbursement rates for lodging established by the General Services Administration (GSA). The GSA rates are established for the federal fiscal year, October through September, and are subject to change each year.

Maximum reimbursement rates for in-state lodging will align with the applicable standard federal rates, as shown on the following table. Rates are per night, plus applicable taxes (if not waived by the lodging establishment) and fees, and must be supported by a zero-balance receipt.

In-state lodging costs per night shall not exceed the following rates:

County	2025 July	Aug	Sep	Oct	Nov	Dec	2026 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
All counties except for those listed below	\$110	110	110	110	110	110	110	110	110	110	110	110	110	110	110
Alameda	\$145	145	145	145	145	145	145	145	145	145	145	145	145	145	145
City of Santa Monica	\$273	273	273	273	273	273	273	273	273	273	273	273	273	273	273
Contra Costa	\$147	147	147	147	147	147	147	147	147	147	147	147	147	147	147
El Dorado	\$171	171	141	141	141	247	247	247	247	143	143	171	171	171	141
Fresno	\$129	129	129	129	129	129	129	129	129	129	129	129	129	129	129
Humboldt	\$172	172	125	125	125	125	125	125	125	125	125	172	172	172	125
Inyo / NAWS China Lake	\$142	142	142	142	142	142	142	142	142	142	142	142	142	142	142
Kern	\$132	132	132	132	132	132	132	132	132	132	132	132	132	132	132
Los Angeles/Orange/Ventura/Edwards AFB (excluding the City of Santa Monica)	\$191	191	191	191	191	191	191	191	191	191	191	191	191	191	191
Madera	\$135	135	135	135	135	135	135	135	135	135	135	135	135	135	135
Marin	\$175	175	175	153	153	153	153	153	153	153	153	175	175	175	175
Mariposa	\$181	181	181	181	181	181	203	203	203	203	181	181	181	181	181
Mendocino	\$129	129	129	129	129	129	129	129	129	129	129	129	129	129	129
Mono	\$139	139	139	139	139	195	195	195	195	139	139	139	139	139	139
Monterey	\$279	279	191	191	191	191	191	199	199	199	199	199	279	279	191
Napa	\$246	246	246	246	246	172	172	246	246	246	246	246	246	246	246
Nevada	\$173	173	142	142	142	169	169	169	146	146	146	173	173	173	142
Placer	\$131	131	131	131	131	131	131	131	131	131	131	131	131	131	131
Riverside	\$141	141	141	186	186	186	186	186	186	186	141	141	141	141	141
Sacramento	\$150	150	150	150	150	150	150	150	150	150	150	150	150	150	150
San Bernardino	\$124	124	124	124	124	124	124	124	124	124	124	124	124	124	124
San Diego	\$237	199	199	199	199	199	199	199	199	199	199	237	237	199	199
San Francisco	\$259	259	272	272	272	272	259	259	259	259	259	259	259	259	272
San Joaquin	\$132	132	132	132	132	132	132	132	132	132	132	132	132	132	132
San Luis Obispo	\$203	163	163	163	163	163	163	163	163	163	163	203	203	163	163
San Mateo	\$183	183	183	183	183	183	183	183	183	183	183	183	183	183	183
Santa Barbara	\$262	262	205	205	205	205	205	205	205	205	205	205	262	262	205
Santa Clara	\$192	192	192	192	192	192	192	192	192	192	192	192	192	192	192
Santa Cruz	\$176	176	139	139	139	139	139	139	139	139	139	176	176	176	139
Sonoma	\$157	157	157	157	157	157	157	157	157	157	157	157	157	157	157
Tulare	\$131	131	131	131	131	131	131	131	131	131	131	131	131	131	131
Yolo	\$142	142	142	142	142	142	142	142	142	142	142	142	142	142	142

Important Reminders

Supervisors are responsible for assuring appropriate reimbursement rates are used as they must approve all travel and be aware of each situation. The supervisor's approval should be withheld from the TEC if the required information is not provided.

Request for Exception to Maximum Reimbursable Lodging Rates

A request for an exception to the maximum lodging rates is allowed for business travel

when lodging above the maximum rate is the only lodging available, or when it is cost-effective. A Request for Exception to Maximum Lodging Rates form, found on the [HUB](#), or on the [JRN](#), must be submitted to and approved by the appropriate appointing power designee listed below, in advance of travel. Approval for lodging expenses that exceed the maximum rates will be authorized on a case-by-case basis for individuals or for groups participating in centrally booked state-sponsored or cosponsored functions (based on comparable bids).

When to Request an Exception to Maximum Lodging Rates

A traveler may request an exception to the maximum lodging reimbursement rates in advance of travel:

- During regular statewide travel;
- For state-sponsored and cosponsored functions (not centrally booked) including, but not limited to, conferences, conventions, business meetings, and trainings; and
- When the participant does not stay at the conference, convention, or meeting site.

An exception for such an alternative site is rare and will be authorized only in instances justified as a result of official state business (i.e., schedule conflicts due to multiple meetings at various sites or lack of available sites). Business meetings authorized under this section are meetings with formal agendas requested by outside entities at locations over which the employee has no control.

Criteria for Exception Requests

Considerations of requests for exception are based on the following criteria:

- ***Alternative lodging.*** The judicial branch requires a good faith effort to locate establishments within the identified maximum rates. Attach a list of at least three moderately priced establishments contacted, the dates contacted, phone numbers, contact persons, rates available, and any other results of the contacts.
- ***Transportation to and from alternative lodging.*** Either the cost or the loss of productive time required by travel between the work location and a less expensive lodging establishment can justify exceeding the rate difference. (Explain efforts to obtain transportation and provide a cost comparison analysis.)
- ***State business conducted at a designated lodging establishment.*** Attach an agenda and supporting documentation. Address the availability of alternative lodging, as identified above.
- ***Required attendance.*** An exception can be authorized when attendance is required at a state conference, convention, business meeting, or training where the contracted facility exceeds the maximum daily lodging allowance. (Provide specific facts, including confirmation related to this criterion.)
- ***Attendance at a nonstate-sponsored function.*** An exception can be authorized when a participant in a nonstate-sponsored function cannot stay at the

designated function site. Explain the circumstances and provide specific facts that prevent onsite lodging. Please note that an exception will not be authorized solely for the convenience of the traveler.

Seeking Best-Price Lodging

Employees are required to make a good faith effort to use moderately priced establishments that cater to the general public. A “good faith effort” consists of contacting at least three establishments and requesting their state lodging rates within California for in-state travel and federal government rates for out-of-state travel at <https://www.gsa.gov/travel-resources>. Calling high-end hotels that are unlikely to offer a state lodging rate does not constitute a good faith effort. It is possible that hotels will be sold out during conventions, holidays, or special events. Plan your travel as soon as your dates are set to avoid this situation.

The Request for Exception to Maximum Lodging Rates form requires travelers to survey a minimum of three hotels and attach the results to the form. Surveys must be done through Concur. Concur’s database of hotels identifies which establishments have government rates. Expedia and other web searches where the employee cannot show whether the establishment offers government rates will not be accepted.

Exception to Maximum Lodging Rates Process

Any individual who requests lodging in excess of the maximum rate, except someone participating in a centrally booked state-sponsored or centrally booked cosponsored function, must fully complete the Request for Exception to Maximum Lodging Rates form and forward it to his or her supervisor or project manager. The supervisor or project manager must review and sign the form and then forward the request to the appropriate appointing power in advance of travel. Along with the fully completed Request for Exception to Maximum Lodging Rates form, the traveler must attach a list of the hotels surveyed—a minimum of three—along with the detailed results of the contacts, an explanation of why the lodging establishment is being selected, and other relevant documentation (such as registration form, agenda, and cost comparison analysis).

To receive reimbursement through the travel expense claim process for lodging which exceeds the established max lodging rate for a particular area, the approved Request for Exception to Maximum Lodging Rates form, including related supporting documentation, and an itemized lodging receipt must be included in the TEC package when it is submitted to the Travel unit. The appointing power designee must retain exception request documents for three years and have them available for audit, if needed. Travelers are responsible for all unauthorized excess lodging charges and must reduce their claim accordingly.

Centrally Booked Lodging Process

For a state-sponsored or cosponsored function that requires employees to stay at a

designated lodging site, the project manager of the event, not the employee, will be responsible for acquiring approval of the exception. In this instance, one Request for Exception to Maximum Lodging Rates form is completed: attached to it is a list of expected participants and three comparable bids from moderately priced establishments. The reason for the choice of locale must be explained. For example, some sites have inexpensive rooms, but airfare or mileage to get there is very expensive. The project manager must sign the form as the authorizing supervisor, explain why the establishment was chosen, provide any other relevant information, and forward the request to the appropriate appointing power in advance of travel.

Upon approval by the appointing power designee, the coordinating project manager notifies attendees in writing of the designated lodging site, date(s), approved rate, appropriate account code, and any other relevant information. Employees who choose not to stay at the designated site are reimbursed up to the specified maximum state lodging rate or the negotiated rate for the conference site, whichever is less.

The employee authorized to commit resources (typically the project manager) reviews and approves the centralized vendor invoice, attaches the approved Request for Exception to Maximum Lodging Rates form and list of registered participants, denotes the appropriate accounting codes on the invoice, and forwards all documentation to the Travel unit within 10 business days of receipt of the invoice. The appointing power designee must retain exception request documents for three years and have them available for audit, if needed.

Approval of Requests for Exception to Maximum Lodging Rates

It is the responsibility of the supervisor of the traveler or the project manager to ensure the reasonableness and completeness of the Request for Exception to Maximum Lodging Rates form. An incomplete form, or a form with inadequate justification, will be returned.

After review and concurrence by the supervisor or project manager, all requests to exceed the maximum lodging rate must be forwarded to the appropriate appointing power designee in advance of travel, allowing adequate time for that person to review and approve the rate. If advance approval is not obtained, the traveler will be reimbursed only for the specified maximum rate plus tax and surcharges.

Appointing Power Designees

The appointing power designee reviews lodging exception requests to ensure that they are consistent with the criteria in this guideline. An incomplete Request for Exception to Maximum Lodging Rates form, or a form with inadequate justification, will not be processed and will be returned to the supervisor or project manager.

Applicable Traveler(s)	Appointing Power Designee
Administrative Director	Chief Justice

Chief Deputy Director	Administrative Director
Chief Officers	Administrative Director or Chief Deputy Director
Office directors/leads	Responsible chief or Administrative Director
Judicial Council employees Judicial Council members Judicial Council advisory committee members Task force members, pro bono speakers/ consultants, assigned judges	Responsible chief or office director/lead
Centrally booked state-sponsored or cosponsored functions (regardless of payment method)	Chief Deputy Director

After authorizing approval of a request, the appointing power designee must send the form to the specified supervisor or project manager. The supervisor or project manager must forward a copy of the form to the traveler. Under no circumstances may an appointing power designee approve their own request.

Transient Occupancy Tax Savings

The transient occupancy tax, sometimes referred to as room tax, is imposed by cities within California. A city may determine that this tax be waived when the hotel/motel room is occupied by a Judicial Council employee. Except in San Francisco city and county, this is accomplished by signing a [Hotel/Motel Transit Occupancy Tax Waiver](#), found on the HUB. In San Francisco, use the [Transient Occupancy Tax Exemption Certificate](#), also found on the HUB.

Lodging establishments have the option not to waive the tax even if the city has established that taxes may be waived for Judicial Council employees. If the waiver is declined, travelers must note this on their claim.

Conventions/Conferences

All regulations governing short-term travel and subsistence allowances will apply to lodging at convention or conference sites. Higher expenses may be reimbursed if they are beyond the control of the employee, and the event is arranged by a non-Judicial Council agency. Prior approval of the supervisor is required. Registration fees will be reimbursed. Conventions and or conferences organized by a Judicial Council agency for the dissemination of information to its own employees should not have registration fees.



OUT-OF-STATE TRAVEL

The following is an overview of the Out-of-State Travel (OST) process for travelers on judicial branch business. All travel should be as efficient and economical as possible.

Lodging, meals, and transportation costs, such as airline tickets and rental vehicles that are either paid centrally by the Judicial Council or included in conference fees are not eligible for reimbursement.

Restriction on Travel to States with Discriminatory Laws

Per Senate Bill 447, the State of California's restriction on state-funded travel is no longer in effect as of September 13, 2023. For more information, please visit the [Attorney General's website](#).

Request for Approval of Out-of-State Travel

Judiciary travelers are required to receive written approval as noted below prior to traveling outside of California. A completed judicial branch Out-of-State Travel (OST) Request form must be submitted at least four weeks prior to the trip's departure date. Permission is obtained by submitting the completed form to the following, as applicable:

- **Judicial Council** - Obtain approvals from the Office Director/Leader, Chief, and Chief Deputy Director. Administrative Director travel requests require approval from the Chief Justice.
- **Courts of Appeal** - Obtain approvals from the Clerk/Executive Officer (CEO) and Administrative Presiding Justice (APJ). CEO travel requests require approval from the APJ. APJ travel requests require approval from either the CEO, or in their absence the Assistant Clerk/Executive Officer (ACEO). For APJ travel, in the absence of both the CEO and the ACEO, the Chief Justice can approve. Submit the approved form directly to Appellate Court Services for processing.
- **Supreme Court** - Obtain approvals from the CEO and the Chief Justice. CEO travel requests require approval from the Chief Justice. Chief Justice travel requests require approval from either the CEO, or in their absence the ACEO. Submit the approved form directly to Appellate Court Services for processing.

The approved OST form will be returned to the traveler's office. An approved copy of the OST request form must be submitted with the TEC package. If requesting an advance payment for the travel, a copy of the approved OST form also must be attached to the request for travel advance.

Estimated expenses should include all lodging, meals, and transportation costs related to the OST trip that would either be paid centrally by the Judicial Council or directly by the traveler. However, reimbursement will be authorized to the traveler for actual out-of-pocket travel expenses up to the maximum allowable. Do not include conference fees, tuition, or business expenses related to an out-of-state trip in the estimated costs. These costs are not considered an out-of-state line-item object of expenditure and should either be paid directly to a vendor by the Judicial Council or submitted on a separate travel expense claim for reimbursement.

To ensure cost control in securing the lowest travel rates, travelers should make travel arrangements through Concur as soon as possible once out-of-state travel approval has

been obtained, but not more than 60 days prior to dates of travel.

If requesting a travel advance payment for the out-of-state trip, a copy of the approved out-of-state form must be attached to the request for an advance. The request for an advance must have a detailed list of estimated expenses. Estimated expenses should include all lodging, meals, and transportation costs related to an out-of-state trip that would either be paid centrally by the Judicial Council or directly by the traveler. Only expenses that are reimbursable by the council will be advanced.

Administration of Out-of-State Travel

The following characteristics of an approved out-of-state trip may be changed, without additional approval from the Chief Deputy Director or Chief Justice:

- The trip itinerary for travel within the same state outside California;
- The dates of the trip;
- Additional costs less than 10% if the amount is within budgetary constraints; and/or
- A non-General Fund change in funding source. (Note: Fund source changes from grant, sponsor paid, or other funding source to the General Fund must be approved in writing by the proper authority).

Bordering States

Expenses incurred for usage of airports in bordering states (i.e., Reno, Nevada) to reduce travel time for California meetings or site visits will not result in the need for out-of-state travel approval, as long as no overnight lodging occurs outside of California. Vehicle and incidental costs incurred in a bordering state will be reimbursed as in-state travel expenses. In order to ensure travel is being done in the most efficient and least costly manner, travelers should complete an analysis comparing the costs of driving versus flying (i.e., staff time, vehicle transportation expenses, and lodging). Whenever possible, arrange meetings to avoid an overnight stay.

Meal and Incidental Rates for Out-of-State Travel

Receipts are not required for out-of-state travel meals or incidentals actually incurred 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. The current reimbursement rates can be found in the [Per Diem](#) section. Meals are eligible for reimbursement based on the travel day and time.

Out-of-State and International Lodging

All out-of-state and international travel requires advance written approval as noted in the [Request for Approval of Out-of-State Travel](#) section.

Out-of-state and international lodging will be reimbursed for the actual cost up to the federal lodging rate, plus tax and surcharges as substantiated by a receipt.

- For travel within the 48 contiguous states (including California) and Washington, D.C. (CONUS) – rates are listed on the [GSA website, Per Diem page](#).
- For certain out-of-state travel (Alaska, Hawaii, U.S. Territories and Possessions) – rates are listed on the [Department of Defense website, Per Diem page](#).
- For out-of-country (foreign) travel – rates are listed on the [U.S. Department of State website, on the Per Diem page](#).

All lodging reimbursements require a receipt from a commercial lodging establishment that caters to the general public. Each day of lodging must be listed separately on the travel expense claim for the actual amount up to the maximum federal rate plus tax. Lodging will not be reimbursed without the submission of a valid receipt. Travelers who stay with friends or relatives are not eligible for lodging reimbursement, but may claim their actual expenses for meals (consumed at a public establishment) and actual incidentals incurred up to the maximum allowable rates. If a traveler takes a companion on a trip, the traveler should request the hotel to provide verification of the single room cost. Lodging reimbursement will be approved for the claimant only. Exceptions to the federal maximum lodging rates will be considered on a trip-by-trip basis. For details, refer to the [Exception Request for Lodging](#) procedure.

Receipts

Receipts must be attached to the travel expense claim for lodging, airfare, and car rental. These expenses will not be reimbursed without the submission of a valid receipt. Out-of-state airfare and car rental should be booked via the travel portal Concur or by emailing the state travel agency, CI Azumano and billed to the Judicial Council US Bank account whenever possible. Receipts for travel expenses booked and paid through Concur must still be included in the TEC package.

Receipts must be attached to the travel expense claim for all taxi fares, shuttle fares, public ground transportation fares, and parking fees of more than \$10.

When receipts cannot be obtained or are lost, include a statement to that effect on the travel expense claim and detail the expense.

All supporting documentation and receipts must be attached in chronological order. Each receipt must be itemized showing the vendor, date, quantity, cost, and nature of the expense.

Receipts are not required for out-of-state travel meals or incidentals actually incurred 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.

Out-of-State Travel Expense Claim

Out-of-state expenses must be submitted on a separate travel expense claim. In addition, out-of-state trips beginning in one fiscal year and ending in the next fiscal year

must be submitted on separate claims. An approved copy of the judicial branch Out-of-State Travel Request form and the federal rate in effect at the time of travel from the above noted website for the locality of travel must accompany the claim.

If a change was approved, a copy of the approval email from the Executive Office must be attached to any TEC resulting from the trip.

Submit the signed TEC and supporting documentation after travel is complete directly to the supervisor or project manager for approval, who in turn will forward it to Accounting.

An out-of-state travel advance should be noted in the Purpose of Trip, Remarks, and Details section of the employee's travel expense claim. Because this amount will be deducted from the reimbursement, the amount received will differ from what was originally requested on the travel expense claim. If the travel advance exceeds the substantiated expenses, the employee must submit a check or money order payable to the "Judicial Council of California" with the travel expense claim to return the excess travel advance amount. If the substantiated expenses exceed the travel advance, the employee will be paid the difference with a warrant issued by the State Controller's Office.

WHILE ON YOUR TRIP



Per Diem

Effective for travel on or after January 1, 2025, the Judicial Council will adopt the federal standard meal and incidental expense (M&IE) rate established by the General Services Administration (GSA). Travelers on judicial branch business may be reimbursed up to the standard daily rate, less the cost of any furnished meals.

The standard M&IE allowance for a single calendar day of travel, when that day is neither the first nor last day of a trip, will be \$68. For the first and last day of travel during a multi-day trip, the maximum allowance will be up to 75% of the standard rate, or \$51. Likewise, for a single day trip lasting at least 12 but less than 24 hours, the maximum allowance will be up to 75% of the standard rate, or \$51. When meals are provided, the traveler must deduct the applicable meal cost from the daily allowance. Travelers are not eligible for M&IE reimbursement for travel of less than 12 hours.

M&IE reimbursement rates will be based on travel timeframes as follows:

M&IE Timeframes		
When travel status is		Maximum reimbursement for actual expenses is
At least 12 but less than 24 hours		Actual expense up to 75% of the applicable M&IE standard rate (up to \$51).
24 hours or more, on	First day of travel	Actual expense up to 75% of the applicable M&IE standard rate (up to \$51).
	Full days of travel in between	Actual expense up to 100% of the applicable M&IE standard rate (up to \$68).
	Last day of travel	Actual expense up to 75% of the applicable M&IE standard rate (up to \$51).
Less than 12 hours		Not eligible for M&IE reimbursement.

The applicable M&IE chart below provides the daily M&IE total as well as the individual meal rates to be used for deduction from the M&IE total, if any meals were furnished. If a traveler is provided a meal on a full day of travel on a multi-day trip, the maximum reimbursement rate of \$68 will be reduced by the applicable meal rate listed below. If a traveler is provided a meal on the first or last day of travel, the maximum reimbursement rate of \$51 (75% of \$68) will be reduced by the applicable meal rate listed below. For example, if breakfast is provided on the last day of travel, the traveler would be eligible to claim actual expenses up to the maximum reimbursement of \$35 (\$51 less the applicable breakfast rate of \$16).

Applicable M&IE Rates					
M&IE Total	Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
Up to \$68	\$16	\$19	\$28	\$5	Up to \$68

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

Meal reimbursements for one day trips without an overnight stay are taxable. The Judicial Council Accounting Services office must report all taxable reimbursements to the State Controller's Office (SCO) on a monthly basis. Taxable reimbursements are subject to withholding (federal/state income and social security/Medicare taxes), which

will be withheld from a subsequent regular pay warrant for judiciary employees.

Per Diem for Members of Boards and Commissions

FOR	PER DIEM AND TRAVEL EXPENSES
Boards, commissions, or committees while on travel status	Same time frames are allowed for Judicial Council employee travelers
Non-salaried boards, commissions, or committees when attending board, commission, or committee meetings	Actual meal and travel maximum are allowed for council employee travelers



VEHICLE EXPENSES

Gasoline Purchases for Rental Vehicles

- Employees are required to return vehicles with the same level of fuel as when the vehicle was picked up. The rental agency typically charges a significantly higher rate to refill the tank.
- Travelers have the authority to dispute invalid fuel charges.
- If the gas tank is not returned with the same level of fuel as when first picked up, travelers must pay the cost of the gas or submit an approved Short-Term Vehicle Exceptions Justification form in the TEC package.
- All gasoline receipts (cash or credit card charges) must be itemized and included in the TEC package.
- The purchase of full service and premium grade unleaded gasoline is not reimbursable.
- The car rental agreement/receipt must be included in the TEC package.

Tolls

Toll charges and service and/or administrative fees are eligible for reimbursement through a TEC. Receipts are required for toll charges over \$10. Late payment fees are not reimbursable. For vehicles rented through either Enterprise Rent-A-Car or National Car Rental, via Concur, toll charges incurred in the Bay Area will be direct billed to JCC along with the car rental fees. If an employee rents a vehicle outside of Concur, from a different vendor in Concur, or drives a privately-owned vehicle, all toll charges, including additional service/administrative fees and/or late payment fees, are the responsibility of the employee.

Note: Additional service/administrative fees may be charged by rental companies when toll fees incurred while driving their vehicles are not paid timely. These fees vary by car rental company. Travelers are expected to determine how these fees can be avoided

and do what they reasonably can to avoid them. This could mean prepaying the toll online at the [Bay Area FasTrak](#) website or paying online within 48 hours of incurring the fee.



Taxi/Uber/Lyft

Allowable transportation expenses may include transportation network company fare or taxi fare, plus applicable mandatory taxes and fees. A transportation network company (such as Uber or Lyft) expense or a taxi expense may be an allowable expense if it is:

- Incurred in accordance with Judicial Council of California travel guidelines.
- The method of travel that is in the best interest of the Judicial branch.

The detailed receipt, displaying ride fare, taxes, etc. and payment made, is required. Additional charges such as Reservation Fee, Priority Pickup, Wait Time, or similar discretionary enhancements are not eligible for reimbursement.

Tips for Allowable Transportation Expenses

Judicial branch employees may receive reimbursement for tips related to allowable transportation expenses incurred while conducting approved state business up to \$2.00 or 20%, whichever amount is greater.

For example, for an allowable \$20.00 transportation expense, such as a transportation network company (such as Uber or Lyft) or taxi expense, the maximum allowable tip is the greater of \$2.00 or 20% [\$4.00]).

Reimbursement for Parking Charges

Travelers using privately owned vehicles on official Judicial business may be reimbursed for certain parking charges. These charges include:

- Day parking when on trips away from their headquarters office and residence.
- Overnight public parking when on trips away from the headquarters city and city of residence. Claims are not allowed if expense-free overnight parking is conveniently available.
- Day parking next to their headquarters, provided they have other reimbursable vehicle expenses for the same day or are using a state vehicle. This is for travelers who spend most of their time on field assignments and report to their headquarters offices occasionally. Other examples of reimbursable expenses include expenses due to a call-back or scheduled overtime on a normal day off.

Travelers parking at airports must use the least expensive peripheral (economy) parking, or provide justification for excess parking charges. Refer to each airport's website for the economy rate before completing the TEC. If justification is not provided, the claim must be reduced accordingly.

The standard hotel parking rate will be reimbursed if justification is not provided. If only valet parking is available at the hotel, this must be noted on the TEC.

When claiming mileage and/or parking reimbursement, the private vehicle license number is required on the TEC form. Receipts are required for parking charges over \$10. Regardless of the cost, the appointing authority may require submission of receipts for parking costs claimed.

Stolen Items

Personal items stolen from either an employee's own vehicle or from a Judicial Council car will not be reimbursed by the Judicial Council unless the personal property was required in the performance of the employee's work. Travelers should provide their own insurance coverage for personal items carried into the field while on duty (personal items include clothing, jewelry, radio, etc.).

Nonemergency Repairs for Vehicles used on Judicial Council Business

Emergency repairs made to private vehicles CANNOT be reimbursed. Nonemergency Repairs for vehicles used on Judicial Council business should be completed in accordance with Judicial Council procedures. See table below for details.

DAMAGE TO PROPERTY	STEP	ACTIVITY
General on all Vehicle Accidents	1. 2. 3. 4.	If there is any bodily injury or significant property damage, report the accident to the nearest police or highway patrol. Report the accident by phone to Office of Risk and Insurance Management (ORIM) at 916-376-5300. On weekends, call 916-376-5295 to leave a voicemail. Do not admit fault to the other driver or to any witnesses. Complete accident report STD. 270 immediately. Submit form to your supervisor (reviewing officer) and ORIM within 48 hours (see SAM 0757): Office of Risk and Insurance Management 707 Third Street, First Floor West Sacramento, CA 95605
Damage to Privately Owned Vehicle	1. 2. 3. 4.	Attempt to recover all the damages through your insurance. Prepare a separate ER for reimbursement of costs paid but not covered by your insurance (up to the deductible amount plus other allowable costs). Attach the canary-colored copy of STD. 270, the receipts for repairs or parts, and three estimates of cost of repairs to the ER. Enter "Remarks" (Item 10 of the ER): "I hereby certify that this expense was incurred by me as a result of damage to my privately-owned vehicle. This expense is not reimbursable through the insurance coverage of any of the parties involved in the accident."

DAMAGE TO PROPERTY	STEP	ACTIVITY
Damage to a Noncontract Commercial Rental Vehicle	1. 2. 3.	Prepare an ER to reimburse your costs. In some cases, the vendor will bill the council directly. Enter in "Remarks" (Item 10 of the ER): "I hereby certify that this expense was incurred by me as a result of damage to a commercial rental vehicle used in compliance with SAM 4187.1. This expense is not reimbursable through the insurance coverage of any parties involved in the accident." Attach the "customer copy" of the vehicle rental contract to the ER.
Damage to a Contract Commercial Rental Vehicle	1. 2. 3.	Clearly mark the STD. 270 "Rental Vehicle" and send to ORIM. Prepare a separate ER for reimbursement of your actual costs. You will not be reimbursed for collision damage waiver costs (SAM 0758).
Damage to a Judicial Council Vehicle	1. 2. 3.	Complete an Accident Identification Card, <u>STD. 269</u> , before leaving the scene of the accident. A copy is in the glove compartment. If another vehicle is involved, give the driver a copy of the <u>STD. 269</u> . Report to ORIM at 916-376-5300. After work hours, use numbers listed on the STD. 269. If you are contacted by the other party or their insurance company/attorney, refer all calls or correspondence to ORIM. Do not admit fault or give any comments of details about the accident without permission from ORIM.
Note: Reporting the accident by telephone or by fax DOES NOT replace the need to send a completed STD. 270 to your supervisor and ORIM within 48 hours.		

Personal Injury

Notify your supervisor or the Human Resources office of the details of the situation. Judicial Council employees are covered under workers' compensation insurance laws. The council will assist you in the preparation of injury reports and claims.

Employee's Personal Responsibility

The employee is personally responsible for the following charges:

- All citations due to Vehicle Code violations.
- All parking tickets for a vehicle used on Judicial Council business.
- Towing charges for a vehicle used on Judicial Council business for being illegally or improperly parked.
- Towing charges for a vehicle that was stranded on unimproved roads or through off-road driving.
- Towing charges for a private vehicle used on Judicial Council business.
- "Road Service," such as the costs of unlocking a Judicial Council or personal vehicle when keys were locked inside the car.
- Damage caused by willfully or imprudently driving a vehicle in an unsafe or illegal manner.

- Damage caused by an employee driving a vehicle (Judicial Council or personal) while on personal business.
- Emergency repairs made to private vehicles.
- Mileage or transportation expenses for privately owned motorcycles.

MISCELLANEOUS EXPENSES

Travel Expenses Outside of Normal Working Hours

- Employees may claim travel expenses related to a call-back for overtime work that requires more than one trip to the assignment on a normal work day or any call-back on an employee's normal day off.
- Prescheduled work on an employee's normal day off is not considered to be a call-back.

Emergency Purchases

Purchases of equipment, clothing, or supplies needed on the job while on travel status that cannot wait for the processing of normal supply orders can be claimed on the TEC and supported by a receipt/voucher. The supervisor must identify these types of emergencies on the TEC. Purchases of \$25 or more require supervisor and secondary office leader approvals before the TEC can be submitted to the Accounting Services office.

Moving and Relocation

Whenever an employee is reasonably required by the judicial branch to change his or her place of residence, the Judicial Council may reimburse the employee for approved items in accordance with the lodging, meal, and incidental rates and time frames established by the council. Reimbursement of relocation costs may be reportable for tax purposes. Therefore, contact the Travel unit within BAP's Accounting Services about eligibility.

FILING YOUR CLAIM FOR REIMBURSEMENT

What Information is Required for Submitting a Travel Expense Claim (TEC) Form?

A fully executed TEC package must be submitted to the JCC Travel unit to claim reimbursement. The TEC package must be submitted as a pdf file, with the approved TEC form as Page 1 and all required supporting documentation behind it. Transit subsidy reimbursement and business travel expenses must be claimed separately. Transit subsidy claims should be submitted to TransitClaims@jud.ca.gov. Business travel expense claims should be submitted to Help.Travel@jud.ca.gov.

The most current version of the TEC form should be used, which can be found on the [Travel page of the HUB](#). The Instructions tab provides information on how to properly

complete the TEC form. The Checklist tab should be used to ensure the claim is complete and accurate before signing and submitting it to the Travel unit. Incomplete and/or inaccurate claims will be returned for corrections, which may result in processing delays.

Claimants must have either a FI\$Cal EMP ID# (for state/court employees) or a FI\$Cal Supplier ID# (for non-employees) in order to process a travel expense claim.

Employees submitting a TEC for the first time must provide their SSN at the top of the TEC form or request a call to provide it to the Travel unit by phone (this can be noted in the email when submitting the claim). The SSN is required for FI\$Cal to activate the EMP ID#. Contractors/non-employees submitting a TEC for the first time must complete a [STD204 - Payee Data Record form](#) and submit it to Vendor204@jud.ca.gov. This form will be reviewed by SCO and a Supplier ID# will be assigned. When the ID# is received, it should be entered on the TEC before submitting it to the Travel unit.

RECEIPTS

All supporting documentation and receipts must be attached in chronological order. Each receipt must be itemized showing the vendor, date, quantity, cost, and nature of the expense.

Receipts are required for:

- Lodging expenses for both in-state and out-of-state travel, whether paid by Judicial Council or by the traveler
- Airfare and/or rental car charges submitted for reimbursement
- Airfare/Rental Car/Amtrak receipts booked and paid through Concur
- Itemized gas receipts
- Parking, bridge/road tolls, or street car, ferry, rapid transit, or bus fares over \$10
- All business expenses
- Out-of-pocket transit subsidy expenses

Receipts are not required for:

- Meals - breakfast, lunch, dinner, and incidentals (however, travelers must retain these receipts for a minimum of three years, and have them available for audit, if requested)
- Parking, bridge/road tolls, or fares for street car, ferry, or bus of \$10 or less

Lost Receipts Procedure

When receipts cannot be obtained or are lost, a statement to that effect must be included in the TEC package and the expense must be detailed. A written statement of loss, signed by the claimant and approving officer, can be submitted in lieu of an explanation on the TEC. Other proof of payment may also be submitted (i.e., credit card

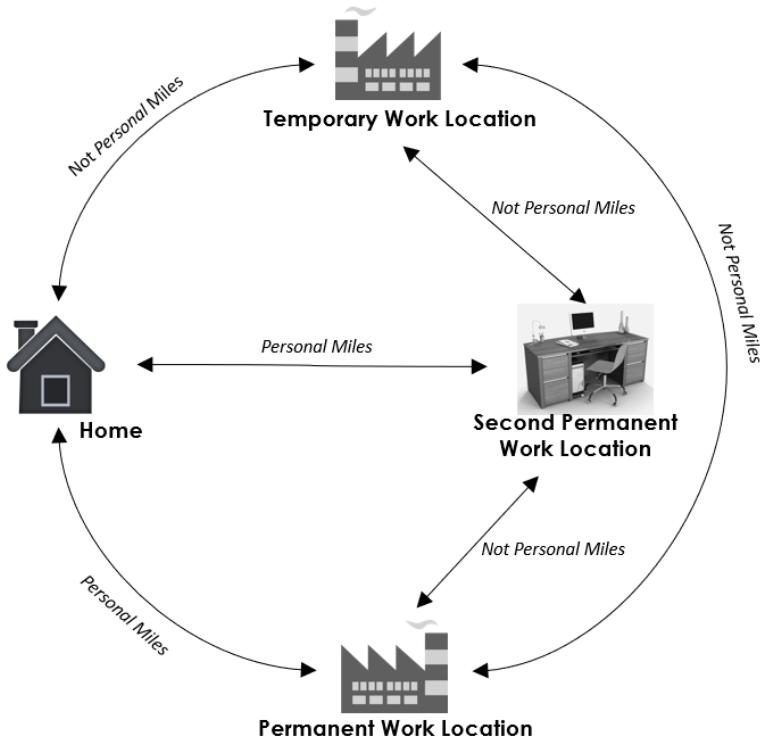
receipt). In the absence of a satisfactory explanation, amounts involved may not be reimbursed.

However, a statement of loss will not be accepted for lodging, airfare, car rental, and/or business meal expenses. These expenses will not be reimbursed or paid for by the JCC without the submission of a valid receipt.



Appendix A

(see *Travel Expense Reimbursement and Taxability* section above)



Below are hypothetical situations related to taxability of mileage, lodging, and other reimbursements. These situations are most applicable to individuals assigned a Judicial Council vehicle, but the concepts apply to personal vehicle mileage reimbursements as well.

A distinction to note is that lodging and meals are relative to a person's "tax home," while a commute is relative to a person's work location, be it permanent or temporary. A temporary work location, in general, is realistically expected to last (and actually does last) for one year or less and is a location where the employee works not more than 35 times in a year. *The IRS has indicated that a work location is not a temporary work location if the taxpayer works at the location repeatedly, even if infrequently.*

In these scenarios, the employee's "tax home" is Sacramento.

Hypothetical 1: Employee (EE) drives a Judicial Council vehicle from his residence in the Sacramento area to the San Francisco Judicial Council office. What portion of this travel is considered personal commuting mileage and taxable wages (fringe benefit)?

If the EE drives **directly** from his home in Sacramento to the San Francisco (SF) Judicial Council office, and the employee works in SF more than 35 days (or partial

days) a year, this location is considered a permanent work location resulting in the travel being considered a commute. Therefore, the mileage reimbursement is taxable and subject to withholding. The miles should be recorded as commuting on the vehicle mileage report. If the employee works in SF 35 days (or partial days) or less per year, this is not a commute.

Hypothetical 2: EE drives a Judicial Council vehicle from her residence to the Sacramento office to work in the morning, then drives to the SF office for an afternoon meeting, then drives home. What portion is personal commuting mileage and includable in taxable wages?

When an EE drives from her residence to the Sacramento office, a permanent work location, the EE is commuting to work. When the EE arrives in the Sacramento office, she is in “work status.” Therefore, the mileage associated with her drive to San Francisco is not taxable or subject to withholding. When the EE leaves the San Francisco office to return home, there are two scenarios:

1. Assuming the EE works in SF 35 days or less (or partial days) per year (temporary work location), if the EE drives directly home from SF, this is not a commute.
2. Assuming the EE works in SF more than 35 days (or partial days) a year (permanent work location), if the employee drives directly home from SF, this is considered a commute and is subject to taxes and withholding.

Hypothetical 3: EE drives from his residence to the Mendocino court on business. What portion of this travel is considered personal commuting mileage and includable in taxable wages?

If EE works at the location 35 days (or partial days) or fewer per year, Mendocino would be a “temporary” work location for the EE. Therefore, this trip would not be considered a commute.

Hypothetical 4: EE drives from his residence in Sacramento to the Judicial Council San Francisco office to attend a two-day Judicial Council meeting, plus a day of meetings with court executives. During the trip, the EE incurs lodging and meal expenses, then returns to his residence. What is the treatment of reimbursed lodging, meal, and transportation expenses?

An exclusion from income tax for meals and lodging occurred in connection with the business travel because the traveler is “away from home (tax home),” and it would be reasonable for the traveler to stay overnight between meetings. An EE can only have one “tax home,” which in this scenario would be Sacramento.

If the San Francisco office meets the criteria for a permanent work location, this would be considered a commute, and would be subject to taxes and withholding. If the San Francisco office is considered a temporary location, the transportation is not a commute.

Hypothetical 5: EE drives from his residence to the Judicial Council San Francisco office. During the drive, the EE is continually conducting council business via cellphone. Is the trip to San Francisco considered a commute?

Yes. To the extent the San Francisco office meets the criteria for a permanent work location (>35 days (or partial days)), the traveler is still commuting even if conducting business along the way.

Hypothetical 6: EE drives from his residence to pick up another Judicial Council employee either at the employee's residence or at the Sacramento office (as meeting place), then on to the San Francisco office. Is either scenario considered a commute?

Assuming the SF office meets the criteria for a permanent work location (>35 days (or partial days)), if the EE picks up a fellow Judicial Council employee at the employee's residence, the EE would still be commuting to the San Francisco office and the associated mileage would be reportable. However, only the mileage from the driver's home to SF would be subject to taxes and withholding. If the EE stops at the Sacramento office to pick up another employee, the EE is now in "work status" and the trip to San Francisco would not be a commute.

Hypothetical 7: EE drives from his residence to downtown Sacramento to attend a business meeting, then on to either the Sacramento or San Francisco office for the remainder of the work day.

Because the EE is still within 50 miles of his "tax home," when the EE drives from his residence to downtown Sacramento, this is considered a commute. Once the EE leaves the downtown meeting, the EE is now in "work status" and the trip to Sacramento or San Francisco would not be a commute.

Hypothetical 8: What is the treatment of tolls and parking when the EE attends a business meeting?

Tolls and parking are treated the same as mileage for taxability purposes.

Hypothetical 9: Does the answer to any of these hypotheticals depend upon the fact that the San Francisco office also is the headquarters of the Judicial Council?

No. The fact that the San Francisco office is the headquarters of the Judicial Council has no impact.