

State of Kansas
Office of Accounts and Reports

Employee Travel Expense Reimbursement Handbook

Fiscal Year 2023 (as of November 14, 2022)

This copy of the travel handbook reflects travel policy effective November 14, 2022. All rates shown are those in effect for travel occurring on and after November 14, 2022. The handbook for the previous fiscal year can be found in “Travel and Expense Information” at [State Employee Travel Center](#). For specific questions, or for further verification of travel policies set forth in this handbook, please contact your agency fiscal section.

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1000 INTRODUCTION

1001 Introduction

State of Kansas employees may be required to travel in fulfilling their official duties or in attending seminars or other professional or educational activities benefiting the State. The State may reimburse employees, within prescribed limitations, for all necessary and actual travel expenses incurred during travel on official state business.

The Employee Travel Expense Reimbursement Handbook, presented here, is to facilitate the timely reimbursement of employees for allowable travel expenses incurred during travel on official state business. The handbook addresses most common travel situations but is not intended to be a substitute for knowledge of the existing travel laws and regulations. In addition, state law provides special reimbursement rules and procedures for reimbursing travel expenses of legislators and certain members of boards, commissions, and committees. Reimbursement to these individuals for travel expenses incurred should be made as prescribed by applicable state law.

Travel expense reimbursement may also be allowed as part of employee relocation (see Policy Manual (PM) Filing 3,607, Employee Moving Expense Reimbursement) and employee recruitment (see PM Filing 3,802, Out-of-State Applicants Travel Expense Reimbursement).

1100 Handbook Organization

The handbook is organized into sections for introductory material, general information, transportation expense, subsistence expense, miscellaneous expense, and sample forms and completion instructions. Section numbers are assigned to the material to provide a quick reference guide to specific items. An appendix is also provided with a listing for travel related account codes.

1101 Employee Travel Expense Reimbursement Overview

Employees are reimbursed for allowable travel expenses incurred by submitting a travel expense report to the appropriate agency authority for review and approval as often as required by the agency, but at least once each month.

(Reference: K.S.A. 75-3201)

1102 Applicable Travel Law

The following [Kansas Statutes Annotated \(K.S.A.\)](#) and [Kansas Administrative Regulations \(K.A.R.\)](#) are applicable to reimbursement of travel expenses:

K.S.A. 8-301 Publicly Owned Motor Vehicles

K.S.A. 75-3072 Authorized Uses of Agency Imprest Funds

K.S.A. 75-3201 et seq. Compensation and Allowances of Public Officers and Employees

K.S.A. 75-4601 et seq. State Vehicles

K.A.R. 1-16-1 et seq. Travel Reimbursement

K.A.R. 1-17-1 et seq. Use of State-Owned or Operated Motor Vehicles on Official State Business

K.A.R. 1-18-1a Maximum Allowance for Use of a Privately-owned Conveyance for Public Purposes

1103 Definitions and Descriptions of Relevant Travel Terms

The following definitions and descriptions of relevant travel terms have been derived from state laws, regulations, and policy statements and are used throughout the policies, procedures, and related information presented here.

Air Terminal: The principal air terminal in the general geographic area. (Reference: K.A.R. 1-16-8)

Domicile: The place an employee adopts as the employee's place of habitation and has the intention of returning to when absent.

Employee: A person employed by the State of Kansas and required to travel on official state business. This includes a person employed intermittently by or under an agency as an advisor or advisory committee member, irrespective of whether compensation is paid to such individual or the amount thereof. (Reference: K.A.R. 1-16-1b)

High-Cost Geographic Area: See Non-Standard Area (NSA). (Reference: K.A.R. 1-16-18a) **In-**

State Travel: Travel within the borders of the State of Kansas.

International Travel: Travel outside the fifty states, the District of Columbia, and U.S. Territories and Possessions.

Lodging Establishment: An establishment in the business of providing lodging to the public.

Meals and Incidental Expense (M&IE): The cost of meals, taxes and tips, and all fees and tips to hotel porters, bellhops, doormen, and maids.

Miscellaneous Expense: Any expense deemed necessary in the conduct of the official business of the State that is not included in the categories of subsistence allowance, mileage, or fares in lieu of mileage and state-owned vehicle operation. (Reference K.A.R. 1-16-20)

Motor Vehicle: A passenger motor vehicle or a truck. A passenger motor vehicle is a motor vehicle designed primarily for carrying passengers and having a gross vehicle weight of not more than 12,000 pounds. A truck is a motor vehicle designed, used, or maintained, primarily for the transportation of property and having a gross vehicle weight of not more than 12,000 pounds. (Reference: K.S.A. 75-4601)

Non-Standard Area (NSA): A city, town, or area, where subsistence expenses incurred are reimbursed at higher than standard rates due to higher subsistence costs associated with the city, town, or geographic area. See High-Cost Geographic Area.

Official State Business: The pursuit of a goal, obligation, function, or duty imposed upon or performed on behalf of a state agency. (Reference: K.A.R. 1-17-1)

Official Station - Field Employee: The official station of a field employee is the city or town designated as the employee's official station by the administrative head of the agency. (Reference: K.A.R. 1-16-2)

Official Station - Office Employee: The official station of an employee assigned to an office is the city or town where the office is located. (Reference: K.A.R. 1-16-2)

Out-of-state Travel: Travel to the other forty-nine states, the District of Columbia, and U.S. Territories and Possessions.

Privately-owned or Operated Conveyances: Motor vehicles or other privately-owned conveyances including, but not limited to, automobiles (passenger cars, trucks, vans, etc.), airplanes, motorcycles, and other similar privately-owned conveyances. This does not include conveyances offered publicly for temporary and occasional hire on a trip basis (e.g. rental cars, etc.). (Reference: K.S.A. 75-3203)

Secretary: The Secretary of the Department of Administration.

State-Owned or Leased Vehicles: Motor vehicles owned or directly leased by the state or its agencies and specifically excluding privately-owned motor vehicles. (Reference: K.A.R. 1-17-1)

State-Owned or Operated Vehicles: All motor vehicles, including privately-owned vehicles, authorized for use on official state business. (Reference: K.A.R. 1-17-1)

Subsistence Expense: All charges for meals and lodging, all fees and tips to waiters, hotel porters, bellhops, doormen, and maids. (Reference: K.S.A. 75-3207)

2000 GENERAL INFORMATION

2001 Introduction

This section provides general information relating to employee travel such as approvals required prior to travel, how employee travel is financed, and certain responsibilities of employees while traveling on official state business.

2100 Travel Authorization

All in-state or out-of-state travel by employees should be authorized prior to travel by the agency head or designee, whenever possible and as required by agency procedures and PM Filing 3,817, Agency Travel Approval - Lodging Reimbursement Rates and Out-of-State Travel. In addition, out-of state travel should be authorized as specified in [section 2101](#).

2101 Out-of-state Travel Approval

(A) Out-of-state travel requiring approval. Approval is required for employee travel outside the borders of the State of Kansas as follows:

1. **Judicial** - Except as otherwise prescribed by a majority of the justices of the Supreme Court, the Judicial Administrator or the judicial administrator's designee may grant written approval for out-of-state travel for officers or employees of any agency of the judicial branch.
2. **Legislative** - Except as otherwise authorized or provided by statute, (a) the Legislative Coordinating Council may grant approval for out-of-state travel for legislators or officers or employees of an agency of the legislative branch; or (b) a designee of the Legislative Coordinating Council may grant written approval for out-of-state travel for officers and employees of an agency of the legislative branch.
3. **Executive** - Except as otherwise prescribed by the officer, board or commission that appointed an agency head, the agency head (chief administrative officer) or the agency head's designee may grant written approval for out-of-state travel for officers or employees of an agency of the executive branch.

Written approval must follow one of the two approval methods explained below.

Approval Methods

The form DA-115, Authorized Agency Officials and Approved Out-of-State Travel Locations/Areas, specifies the authorized agency approvers for these four travel rate exceptions:

- lodging up to 50% above established rates,
- lodging at conference rates,
- out-of-state travel, and
- mileage rates below published rates.

In addition, the DA-115 documents the Approval Method used for the employees designated to authorize travel:

Approval Methods -

1. **SMART Travel Authorization** – The agency utilizes the SMART Travel and Expense module for approvals via a travel authorization. Agencies must have agency workflow established so approval is provided by the agency head or designee listed on the DA-115 for the four travel rate exceptions listed above.

2. *Approval Outside SMART* – Under this method, approval must be provided by the authorized agency official listed on the DA-115 for the four travel rate exceptions listed above. The supporting audit trail documentation may take the form of either:

- a signed letter,
- a signed agency travel authorization form, or
- an e-mail sent from authorized agency official.

A copy of the approval must be retained with the travel expense report documentation.

The approval document (a SMART Travel Authorization, Letter, Agency Travel Authorization Form, or E-mail) must contain enough information to allow the agency to determine that the travel authorized, and the travel undertaken is the same. The **minimum** information to be provided in the approval document includes the traveler's name, destination, mode of travel, purpose of travel, and dates of travel. Complete itemization of estimated travel expenses is required.

Approval for Out-of-State Travel to Authorized Locations

Under the provisions of K.S.A. 75-3208, the agency head or designee may grant written approval for out-of-state travel. Approval on a trip-by-trip basis is considered best practice. Alternatively, an agency head may choose to adopt an internal policy to pre-approve travel to certain out-of-state locations or areas. If an agency chooses this alternative, the agency policy must be formalized and documented on the DA-115. The Department of Administration will not require trip-specific out-of-state travel approval documentation for locations/areas identified on the DA-115.

Further information regarding out-of-state travel approval is provided in PM Filing 3,817, Agency Travel Approval – Lodging Reimbursement Rates and Out-of-State Travel. In addition, further information regarding authorized agency officials and approved out-of-state travel locations/areas is provided in PM Filing 10,001, Authorized Agency Officials and Approved Out-of-State Travel Locations/Areas.

(B) Out-of-state travel not requiring approval. No approval is required for out-of-state travel for:

1. An agency head (chief administrative officer) or appointive members of a board, commission, or similar body that appoints an agency head, unless the appointing authority of that individual requires approval by the appointing authority.
2. Other agencies, departments, or individuals specifically exempted by law.

Further information regarding out-of-state travel approval is provided in PM Filing 3,817, Agency Travel Approval - Lodging Reimbursement Rates and Out-of-state Travel. (Reference: K.S.A. 75-3208)

2200 Personal Funds to be used for Travel

Employees shall provide themselves with sufficient personal funds for all anticipated expenses. Advances from the State Treasury or other special funds to cover anticipated expenses are not allowed except when allowed by the agency's Cash Advance Policy using the SMART Travel and Expense module or from the agency's imprest fund as authorized by K.S.A. 75-3072. **Employees are not authorized to pay the travel expenses of other employees.** However, if employees choose to share lodging accommodations, one employee may claim the entire room charge as specified in [section 4200](#).

In exceptional circumstances or hardship cases, an agency head may authorize a travel subsistence advance for an amount that will cover the anticipated travel expenses. Travel advances are recoverable from the employee by: (a) setoff against the accrued pay or other amount due the employee; and (b) other methods provided by law.

To avoid undue hardship on employees, the state has contracted with the UMB Bank to provide personal credit cards (Business Travel Cards) to employees who travel frequently on state business. This allows employees to charge amounts incurred during travel and submit a travel expense report and receive reimbursement from the state prior to the credit card billing becoming due. **(PLEASE NOTE: Even though obtained through the state, each Business Travel Card and its use is the personal responsibility of the employee to whom the card was issued. The State of Kansas accepts no responsibility for employee misuse of these credit cards. All billing questions are to be directed to the card issuer. Agencies interested in obtaining credit cards for employees who travel frequently on state business should contact the Office of Procurement and Contracts (tim.hund@ks.gov) for credit card application information.)** *Additional Information on the State of Kansas Business Travel Card Program can be obtained at <http://admin.ks.gov/offices/procurement-and-contracts/personal-credit-cards>.*

Agencies may directly purchase transportation tickets for employees as specified in [section 3301](#), may pay advance registration fees for employees as specified in [section 5200](#), and may pay lodging expenses directly as specified in [section 4201](#).

(References: K.A.R. 1-16-1, 1-16-1a)

2201 Foreign Currency Conversion

When a traveler incurs expenses in a foreign currency each expense should be converted to United States dollars (USD). The following methods are acceptable:

- A. Credit card statement: If the expenses are charged, the credit card company will convert them to USD.
- B. Conversion of charges via the internet for the dates of travel. An acceptable site is: <http://www.oanda.com/currency/converter> - this site allows for built in exchange fees and specific dates.
- C. Currency rate conversion based on actual cash exchange. Use the following formula:
 - $F \times C = U$
 - F = amount of charges in foreign currency
 - C = conversion factor = USDs per unit of foreign currency.
 - U = expense in USDs
 - Example:
 - \$100 expenses in Canadian Dollars
 - \$0.77 USDs per Canadian Dollar
 - $\$100 \times \$0.77 \text{ USD/CD} = \$77 \text{ USD}$

2300 Safe Operation of State-Owned or Operated Vehicles by Employees

Employees operating a privately-owned or state-owned or leased conveyance are responsible for operating the vehicle in a safe and prudent manner and in accordance with all applicable federal, state, and local traffic laws. Fines assessed for traffic citations or other violations of applicable traffic law are the responsibility of the employee and are not reimbursable.

(Reference: K.A.R. 1-17-3)

2301 Accident Reporting Requirements

If an accident occurs involving a privately-owned or state-owned or leased motor vehicle being used for official state business, refer to the Statewide Vehicle Liability Insurance Contract or contact the Office of Procurement and Contracts with questions.

3000 TRANSPORTATION EXPENSE

3001 Reimbursable Transportation Expenses

Agencies should discourage the use of privately-owned conveyances on official state business and direct their employees to use state-owned or leased vehicles on official state business whenever possible. Employees may be reimbursed for transportation expenses incurred for authorized travel by privately-owned or operated conveyances, state-owned or leased conveyances, public transportation (commercial air flights, trains, buses, etc.), and, in some cases, charter or rental of special conveyances. Local transportation expenses such as city bus and taxicab fares are considered miscellaneous expenses and are discussed in [section 5000](#), Miscellaneous Expenses.

3002 Non-Reimbursable Transportation Expenses

Transportation expenses incurred by employees are not reimbursable in the following situations:

- A. Additional transportation expenses incurred as a result of an employee residing in a city or town outside the employee's official station or otherwise incurred because of an employee's choice of residence are not reimbursable.
- B. Transportation expenses incurred commuting between an employee's official station and domicile are not reimbursable.

(Reference: K.A.R. 1-16-2)

3003 Most Economical or Advantageous Mode of Transportation

In authorizing employee travel, the agency head or designee should approve the most economical or advantageous mode of travel and via the usually traveled route.

The most economical mode of airline travel is generally economy class, while the most economical mode of passenger train travel is generally coach seating. Specific justification must be furnished with the travel expense report submitted for reimbursement of airfare or train fare when these classes are not used. If these classes are not available, a verifying statement from the travel agency, airline, or passenger train company must be furnished with the travel expense report.

An agency head or designee should assign more than one employee to a vehicle, whenever possible, in authorizing the use of a privately-owned or state-owned conveyance.

(References: K.A.R. 1-16-6, 1-16-7)

3004 Travel Expense Reimbursement for Employees Who Become Incapacitated During Travel

If an employee becomes incapacitated due to illness or injury while on official state business away from the official station or domicile, the agency head or designee may authorize payment to the employee for appropriate expenses. These expenses are for the return of the employee and/or the employee's private vehicle to the official station or domicile as appropriate under the circumstances. For subsistence expense see [section 4004](#). (References: K.A.R. 1-16-3a, 1-16-3b)

3100 Mileage Reimbursement for Use of a Privately-owned or Operated Conveyance

(A) Mileage reimbursement rates. Employees authorized to travel by privately-owned or operated conveyance may be reimbursed for allowable miles traveled at a rate fixed and established by the Secretary. Privately-owned or operated conveyances include automobiles (passenger cars, SUVs, trucks, vans, etc.), airplanes, motorcycles and other similar privately-owned conveyances.

Mileage reimbursement is made at the following rates:

\$.585 per mile for privately-owned automobiles.

\$.565 per mile for privately-owned motorcycles.

\$1.515 per mile for privately-owned airplanes.

\$.18 per mile for moving related mileage.

These reimbursement rates are considered to cover all costs associated with the use of the privately owned conveyance. This includes, but is not limited to: gasoline, oil, tires, repairs, insurance (including uninsured losses, and insurance deductibles resulting from damage to the privately-owned conveyance), license fees, depreciation costs, and expenses of any type.

See [section 3102](#) for additional reimbursable expenses in using a privately-owned or operated conveyance.

(B) Exceptions to the mileage reimbursement rates. Exceptions to the above mileage reimbursement rates are as follows:

1. The agency may pay a specified mileage rate that is lower than the above rates when an employee's travel is not required by the agency and the employee is informed of the specified rate in advance of the travel.

(References: K.A.R. 1-18-1a(b)) **(C)**

Calculation of mileage.

1. Travel by privately-owned or operated conveyance (other than privately-owned airplane) is deemed to be by the usually traveled, most direct route. Mileage figures reported on travel expense reports for travel within the borders of Kansas are verified by the Agency Audit Services Team from the Official 2002 Kansas Distance Chart prepared by the Kansas Department of Transportation (KDOT). Agencies may obtain the KDOT state distance chart at <http://kdotapp.ksdot.org/mileagebetweencities/index.aspx>. Mileage figures for travel not available on the KDOT chart and/or outside the borders of Kansas are verified from information and maps published by the American Automobile Association (AAA) TripTik Travel Planner at <https://triptik.aaa.com/home/index.html> For out-of-state travel, the place of lodging may be used as a point of official duty in determining mileage.
2. Travel by privately-owned airplane should use air mile distances (as the crow flies). An acceptable site for verifying the mileage is <https://www.travelmath.com/flights/>.

(D) Mileage calculation when residing outside the official station. When an employee begins travel from his or her domicile located in an area other than the city designated as the employee's official station, the employee may be reimbursed for mileage between the employee's domicile and destination or the employee's official station and destination, whichever is less. If the employee returns directly to his or her domicile from the last point of official business, the employee may be reimbursed for mileage from that point to the employee's domicile or that point to the employee's official station, whichever is less. For meal allowance reimbursement when residing outside the official station see [section 4100\(B\)](#).

(References: K.A.R. 1-16-3c, 1-17-11, 1-18-1a)

3101 Vicinity Mileage

The agency head or designee may allow reimbursement to the employee for vicinity miles traveled by privately-owned or operated conveyance during official state business within or in the area of the employee's official station or the city, town, or location traveled to. The total vicinity mileage traveled each day for each city should be reported separately on the employee's travel expense report along with the purpose for traveling the vicinity miles and the name of at least one business or individual contacted.

3102 Additional Reimbursable Expenses When Using A Privately-owned or Operated Conveyance

The following expenses incurred as the result of using a privately-owned or operated conveyance are also reimbursable:

- A. Parking fees when on an official trip.
- B. Tolls paid for toll roads and toll bridges. See PM Filing 10,754, Prepaid Turnpike Accounts, for information on using a K-TAG issued by the Kansas Turnpike Authority for payment of Kansas Turnpike tolls.
- C. Airplane tie-down and landing fees.
- D. When an employee travels by a privately-owned airplane, reimbursement may be made for one round-trip in a privately-owned automobile (mileage expense) or taxicab (fare expense) for:
 1. transportation between the official station or domicile and the airport in the city in which the official station or domicile is located; and
 2. transportation between the airport in the destination city and the place of official business.

(Reference: K.A.R. 1-18-1a)

3103 Use of Privately-owned Conveyance for Out-of-state Travel Instead of Public Transportation

When an agency head or designee authorizes the use of a privately-owned or operated conveyance rather than public transportation for out-of-state travel, transportation expense reimbursement is determined as follows:

(A) Travel of one employee only. The employee may be reimbursed the lesser of:

1. The total of: actual mileage traveled (round-trip mileage from the employee's official station or domicile to the lodging establishment at the destination, whichever is less), turnpike tolls, and parking charges; or
2. Airfare in lieu of mileage, which is the total of: round-trip mileage from the employee's official station or domicile to the nearest airport (whichever is less), round-trip economy airfare from the nearest airport to the airport nearest the destination, and round-trip mileage from the airport nearest the destination to the lodging establishment.

The cost comparison of option (1) and (2), including a written airfare quote (this can be printed from an Internet site) should be submitted with the travel expense report. A copy should be retained with the payment's documentation. This comparison should be made based on airfare rates available on the date the out-of-state travel request is signed.

In addition to the reimbursement allowed in (1) and (2), the employee may be reimbursed for mileage incurred between the lodging establishment and meetings. No taxicab or terminal expenses incurred at the destination are reimbursable.

(B) Travel of two or more employees. When two or more employees are traveling together, mileage reimbursement may be paid to one employee for use of the private conveyance as provided in [section 3100](#).

Upon written, prior approval of the agency head, exceptions to this paragraph may be granted in unusual circumstances when deemed to be in the best interests of the state. A copy of the approval must be part of the documentation for the travel expense report when submitted for payment.

For subsistence expense reimbursement when using a privately-owned or operated conveyance instead of public transportation see [section 4304](#).

(Reference: K.A.R. 1-16-8)

3200 Use of State-Owned or Leased Vehicle

The agency head or designee may authorize travel for official state business in a state-owned or leased vehicle for:

- A. an officer or employee of the State of Kansas; or
- B. any other person who has been approved by the Secretary, or the Secretary's designee, to operate a state-owned or leased vehicle on official state business.

A person must have a valid driver's license to operate a state-owned or leased vehicle. Only other state employees or individuals reasonably engaged in official state business are allowed to ride in state-owned or leased vehicles.

In addition, state law prohibits and provides penalties for personal use of a state vehicle.

(References: K.S.A. 75-4601 et seq.; K.A.R. 1-17-1 et seq.)

3201 Reimbursable Expenses in Using a State-Owned or Leased Vehicle

When a Wright Express (WEX) Fleet Card or another authorized agency credit card cannot be used, employees may be reimbursed for routine expenses incurred for gasoline, oil, lubricants, and similar purchases. Employees may also be reimbursed for properly authorized expenditures for vehicle repair and maintenance. Information regarding Wright Express Fleet Cards may be found under "FUEL" located at <http://www.admin.ks.gov/offices/ofpm/state-agency-vehicle-usage>. Information on Automotive Procurement Cards (P-Cards) may be found in procedure #250 under "State Procurement Card Procedures" located at <http://www.admin.ks.gov/offices/procurement-andcontracts/procurement-card-program>.

Agencies may request K-TAGs from the Kansas Turnpike Authority (<https://www.ksturnpike.com/travel/tolls>). Employees may use K-TAGs to charge tolls on the Kansas Turnpike. For further details, see PM Filing 10,754, Prepaid Turnpike Accounts.

Additional routine expenses incurred by employees such as tolls on bridges, other toll roads, or parking fees are reimbursable as miscellaneous expenses. See [section 5000](#), Miscellaneous Expenses.

Receipts verifying expenditures must be submitted with the documentation for the employee's travel expense report for state vehicle expenses incurred. However, the responsibility for accurate toll claims incurred on the Kansas Turnpike and whether receipts are required for reimbursement is delegated to each agency. Receipts are not required for unattended tollbooths or unattended parking meters. The expenses incurred should be detailed on the travel expense report.

(References: K.A.R. 1-17-1 et seq.)

3300 Travel by Public Transportation

An agency head or designee may authorize employee travel by transportation available to the general public such as commercial air flights, passenger trains, buses, etc. if the transportation is determined to be the most economical and advantageous to the state (see [section 3003](#)).

The most economical mode of airline travel is generally tourist or economy class. The most economical mode of passenger train travel is generally first-class day coach. Specific justification must be available with documentation to support travel expense reports submitted for reimbursement of airfare or train fare when these classes are not used. If these classes are not available, a verifying statement from the travel agency, airline, or passenger train company must be furnished with the travel expense report documentation.

Employees are reimbursed for authorized public transportation expense incurred by submitting the official transportation receipt (and any supporting documentation as required above) with the documentation submitted for the travel expense report except when tickets are purchased directly by the agency (see [section 3301](#)). For airfare, the official transportation receipt is considered to be the passenger copy of the airline ticket or a copy of the booked itinerary from the Internet. The traveler is reimbursed for tickets after the travel is completed.

Employees may also be reimbursed for transportation expenses and parking fees incurred for travel to and from the official station or domicile to the airport or other terminal, and at the destination for: A. travel to and from the airport or other terminal to the lodging establishment; and

B. travel to and from the lodging establishment to meeting locations.

Local transportation expenses such as city bus and taxicab fares are considered miscellaneous expenses as specified in [section 5100](#).

(References: K.A.R. 1-16-6, 1-16-7, 1-16-11, 1-16-12)

3301 Direct Purchase of Transportation Tickets by Agencies for Employees

An agency may directly purchase tickets for an employee for travel by airplane, train, or other commonly recognized transportation from any source. The Procurement Card (P-Card) may be used to purchase tickets for air and rail travel. In addition, these tickets can also be charged to an employee's personal credit card. If these tickets are charged to the traveler's personal credit card, the traveler will NOT be reimbursed for the tickets prior to the completion of the related travel. There is no requirement that any tickets be booked by the State Travel Center. Questions regarding use of the State Travel Center and the application process for P-Cards should be directed to the Office of Procurement and Contracts.

The supporting documentation for the payment of transportation tickets should include:

- Name of the employee
- Beginning date of travel
- Departure point
- Destination
- Purpose of travel

3302 Refunds for Fully or Partially Cancelled Transportation Tickets

If the employee's schedule or other circumstances require the employee to cancel all or a portion of a transportation ticket, the employee should:

- A. Obtain a written statement of the cancellation from the transportation company or the company's agent or
- B. Take other necessary action to release the employee from the full or remaining portion of the ticket.

The employee should forward the cancelled or unused ticket to the state agency along with the written statement or other documentation obtained releasing the employee from the ticket. The agency should then obtain a refund for the cancelled or unused portion of the ticket from the travel agency or transportation entity where the ticket was purchased. The traveler should not personally try to obtain the refund.

If the traveler purchased the ticket from personal funds, the traveler should be reimbursed for the ticket as part of the reimbursement for allowable travel expenses incurred. The employee's travel expense report should claim reimbursement for the purchase of the ticket and supporting documentation of the ticket and agency efforts to obtain a refund of the unused portion of the ticket should be part of the documentation of the travel expense report.

3400 Travel by Charter or Rental of Special Conveyance

The agency head or designee may authorize travel by the rental or charter of aircraft, automobiles, boats, buses, or other special conveyances when no public or other ordinary transportation is available. This also applies when public or other ordinary transportation available cannot be used advantageously in the best interest of the state. Authorization for rental or charter of special conveyances should be incorporated in the agency's travel approval process.

If an agency travel needs call for the lease or rent of an aircraft, the executive aircraft is one option. The Kansas Highway Patrol may be contacted for availability.

All automobile rentals must be approved and booked in accordance with the agency's travel policy.

An employee should secure the most economical rental vehicle that adequately fulfills the need of the traveler. (See table below for average vehicle capacity.)

Car Size	Avg. Seating Capacity	Avg. Luggage Capacity
Full-size	5-6	15.6 cu. ft. - 6 pieces
Mid-size	5	13.5 cu. ft. - 4 pieces
Compact	4-5	13.0 cu. ft. - 4 pieces
Economy	4	10.2 cu. ft. - 3-4 pieces
Mini-Van	7	8 pieces

Vehicle size is to be determined by the number of travelers and use. Vehicles are for official use only.

In-state rental of special conveyances should be made through the current statewide mandatory Vehicle Rental Service contract vendor and paid using the agency's appropriate cardless P-Card. The P-Card includes Collision Damage Waiver at no additional cost for most vehicles.

Employees are reimbursed for out-of-state rental of a special conveyance by submitting the official receipt for the rental or charter with the documentation for the travel expense report.

Personal accident insurance (PAI), personal effects insurance (PEI), and other supplemental liability insurance are considered personal expenses and are not reimbursable.

For additional information on vehicle insurance and accident reporting, refer to the Statewide Vehicle Liability Insurance Contract or contact the Office of Procurement and Contracts for questions.

(Reference: K.A.R. 1-16-13)

4000 SUBSISTENCE EXPENSE

4001 Reimbursable Subsistence Expenses

Employees may be reimbursed for subsistence expense incurred when sleeping away from their domicile on official state business is required. The subsistence reimbursement consists of Meals and Incidental Expense (M&IE) and actual lodging expense incurred within prescribed limitations. In limited circumstances and at the discretion of the agency head or designee, employees may be reimbursed for one meal per day for official state business travel in which overnight travel does not occur. The meal reimbursement is determined by a per-meal rate for breakfast, lunch or dinner, as identified in [section 4100\(D\)](#).

4002 Non-Reimbursable Subsistence Expenses

Subsistence expenses incurred by employees are not reimbursable in the following situations:

- Subsistence expenses incurred as a result of an employee residing in a city or town outside the employee's official station or otherwise incurred because of an employee's choice of residence are not reimbursable. Subsistence expenses incurred within the same city as the employee's domicile or within 30 miles of the official station are not reimbursable. However, when determining the distance, vicinity mileage may be considered in addition to the mileage from the KDOT distance chart. See sections [3100\(C\)](#), [3101](#), and [3200](#).
- No subsistence expense may be reimbursed to the employee when the subsistence is furnished at no cost to the employee by any federal, state or local agency or division of government.
- No subsistence expense may be reimbursed when the employee leaves the official station or domicile and returns on the same day without incurring lodging expense, unless the agency head or designee approves payment to the employee for one meal in limited travel situations in which lodging expense is not incurred. See section [4100\(D\)](#).

(References: K.S.A. 75-3201, 75-3207, 75-3201a; K.A.R. 1-16-2, 1-16-14, 1-16-18)

4003 Travel to Non-Standard Areas

With the change to follow federal subsistence rates, the Department of Administration designation of specific out-of-state high-cost and special high-cost geographic areas is discontinued. Subsistence rates include a standard rate as well as non-standard area rates. The standard rate (or "other" location rate) is used except when the travel location is specified as a non-standard area, in which case the subsistence rate for that non-standard area is used. See the SMART Travel and Expense module and [section 4005](#) for standard and non-standard area rates. The non-standard area locations are in lieu of the high-cost and special high-cost geographic areas previously designated by the Department of Administration.

(Reference: K.A.R. 1-16-18a)

4004 Subsistence Expense Reimbursement for Employees Who Become Incapacitated During Travel

If an employee becomes incapacitated due to illness or injury while on official state business away from the official station or domicile, the agency head or designee may authorize payment of subsistence allowance to the employee for a period not exceeding five days. For transportation expense see [section 3004](#). (References: K.A.R. 1-16-3a, 1-16-3b)

4005 Source of Subsistence Rates

SMART contains the official subsistence rates for CONUS and OCONUS travel locations and will be updated semi-annually each October 1 and April 1 to follow the CONUS and OCONUS rates in effect on those dates. International subsistence rates are not loaded into SMART. Employees will obtain M&IE rates for international travel locations directly from the U.S. Department of State (DOS) website listed below. For international travel, payment for actual lodging expense is allowed.

Contiguous United States (CONUS) -

- The U.S. General Services Administration (GSA) maintains the M&IE rates and lodging rates for travel locations in the contiguous United States - o GSA website:
<https://www.gsa.gov/travel/plan-book/per-diem-rates/>

Outside Contiguous United States (OCONUS): (Alaska, Hawaii, and U.S. Territories/Possessions) -

- The U.S. Department of Defense (DOD) maintains the M&IE rates and lodging rates for travel locations within Alaska, Hawaii and U.S. Territories/Possessions - o DOD website:
<https://www.travel.dod.mil/Travel-Transportation-Rates/>

International Locations -

- The U.S. Department of State (DOS) is the source for M&IE rates for international travel locations – *(For international travel, payment for actual lodging expense is allowed)* o DOS website: https://aoprals.state.gov/web920/per_diem.asp

Note for using federal websites:

For CONUS and OCONUS travel, if SMART is not accessible, employees may access subsistence rates through the federal websites. However interim federal website updates may occur subsequent to the semi-annual SMART updates each October 1 and April 1. CONUS rates are published on the federal website on an annual basis, but the annual file is updated periodically throughout the year with no interim files published. OCONUS and international rates are updated and published on a monthly basis. Be aware that any interim updates for CONUS or OCONUS rates and locations are not valid until reflected in SMART. For international travel, only the October 1 and April 1 subsistence files should be used to locate the M&IE rates.

If employees utilize the federal websites to find M&IE and lodging rates, those rates should be used as follows:

- Rates published October 1 - for travel occurring between October 1 and March 31 of each year.
- Rates published April 1 - for travel occurring between April 1 and September 30 of each year.

A query “KS_EX_CONUS_RATES” is available in SMART that provides the effective CONUS and OCONUS travel locations and subsistence rates. SMART will be updated semi-annually with the October 1 and April 1 subsistence rates.

(References: K.A.R. 1-16-18, K.S.A. 75-3201, 75-3207, 75-3207a)

4100 Meals and Incidental Expense (M&IE) Reimbursement

(A) M&IE determination. Employees may be reimbursed for M&IE while in travel status. M&IE reimbursement is based on quarter days with the daily M&IE rate divided equally between quarters. M&IE is provided for the time in which the employee is in travel status, including the quarters the employee departs and returns.

On the day of departure and the day in which the employee returns to the official station or domicile, M&IE is reimbursed as follows:

<u>Time of Departure</u>	<u>Quarter Day</u>	<u>% of M&IE</u>	
		<u>Day of Departure</u>	<u>Day of Return</u>
12:00 AM - 5:59 AM	Quarter 1	100%	25%
6:00 AM - 11:59 AM	Quarter 2	75%	50%
12:00 PM - 5:59 PM	Quarter 3	50%	75%
6:00 PM - 11:59 PM	Quarter 4	25%	100%

Unless a reduction is made for provided meals ([section 4301](#)), employees are reimbursed for the full daily M&IE rate on days in travel status between the departure and returning days.

(B) Time adjustment when residing outside the official station. When an employee begins travel from his or her domicile located in an area other than the city designated as the employee's official station, the employee's actual departure time must be adjusted for excess travel time incurred. For reimbursement purposes, travel time begins from the employee's official station when it is closer to the destination. Likewise, if the employee returns directly to his or her domicile from the last point of official business, the employee's actual return time must be adjusted for excess travel time incurred for not returning to the official station. The departure and return times are adjusted as follows:

1. Departure time adjustment:

- a. Subtract the mileage from the official station to the destination from the mileage from the domicile to the destination to determine the excess miles driven.
- b. Divide the excess miles driven by 45 miles per hour to determine the excess travel time.
- c. Add the excess travel time to the actual departure time to determine the time used for computing M&IE reimbursement.

2. Return time adjustment:

- a. Subtract the mileage from the official station to the destination from the mileage from the domicile to the destination to determine the excess miles driven.
- b. Divide the excess miles driven by 45 miles per hour to determine the excess travel time.
- c. Subtract the excess travel time from the actual return time to determine the time used for computing M&IE reimbursement.

For mileage reimbursement when residing outside the official station see [section 3100\(D\)](#). **(C) M&IE rate.** The M&IE rate includes charges for meals, taxes and all fees and tips to waiters, hotel porters, bellhops, doormen, maids and dining room stewards. For CONUS locations, the following standard daily M&IE rate applies:

Standard Daily M&IE rate	\$59.00
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See [section 4005](#) for additional information on subsistence rates in SMART and website locations to access subsistence rates if SMART is not accessible.

Also, see [section 4300](#) for information that may affect the M&IE reimbursement for travel to nonstandard areas.

(D) Exception to the M&IE rate for single day trips. The agency head or designee may authorize reimbursement to employees for one meal per day in the following circumstances when lodging expense is not incurred:

1. the employee is required to travel on official state business and the employee’s workday, including travel time, is extended three hours or more beyond the employee’s regularly scheduled work day; or
2. the employee is required to attend a conference or a meeting as an official guest or participant and a meal is served during the required attendance time.

M&IE cannot be reimbursed if the place at which the official business is conducted is within 30 miles of the employee’s official station or if a meal is provided at no cost to the employee.

Each request for reimbursement shall, at a minimum, identify the date, departure time, arrival time, destination, meal requested, and the purpose of travel. When entering a travel expense report in SMART, the expense type “Same Day Travel Meal” should be selected and the meal requested for reimbursement (e.g., lunch) should be selected. The employee’s scheduled work hours for the day (e.g., 8 a.m. – 5 p.m.) should be entered in the description field. Receipts are not required and there is no provision to reimburse an employee if the actual cost of a meal exceeds the M&IE reimbursement. One breakfast, lunch or dinner may be paid, as determined by the agency head or designee, at the following percentage of the daily M&IE rate:

	<u>Breakfast</u>	<u>Lunch</u>	<u>Dinner</u>
Reimbursed % of Daily M&IE Rate	15%	35%	50%

Frequently asked questions regarding reimbursement of a meal without overnight travel can be found at [State Employee Travel Center](#)

(References: K.A.R. 1-16-3c, 1-16-18, K.S.A. 75-3201, 75-3207, 75-3207a)

4200 Lodging Expense Reimbursement

(A) General. Employees may be reimbursed for actual lodging expense incurred. The total amount for lodging may not exceed the established lodging expense limitations shown in paragraph (B)

below. No allowance for any tips is included within the lodging rate. **Taxes associated with lodging are not considered when applying the maximum lodging limit to the traveler's lodging rate.** Thus, the amount reimbursed or paid for lodging expense may exceed the established limitation by as much as the amount of associated taxes.

Lodging expense reimbursement is limited to the lodging establishment's lowest available rate for normal single occupancy on the day (or days) the lodging expense was incurred. The official receipt from the lodging establishment must be part of the documentation submitted with the employee's travel expense report. Non-itemized lodging receipts are sufficient for reimbursement unless rates are higher than the single rate and/or include charges in addition to room rate and taxes.

Receipts provided to employees using express checkout are also acceptable provided that the dates of lodging, the daily room rate, and the total lodging charges agree.

In limited circumstances, the lodging expense may be reimbursed without the official receipt with written justification included as part of the documentation for the travel expense report explaining why the official lodging receipt is unavailable and a statement that the claim represents a true and actual claim in accordance with current travel law. The justification should include the dates of lodging and an itemized breakdown of charges (daily room rate, taxes, telephone, etc.). The agency head, or designee authorized to approve the travel forms, must approve the justification. If lodging was obtained from another source, a justification of why lodging was not obtained from a lodging establishment must be included with the travel expense report.

Employees are not required to share lodging accommodations with other state employees when traveling. However, if employees choose to share lodging accommodations, one employee may be reimbursed for the entire room charge, with the payment vouchers for those staying in the room cross-referenced.

All out-of-state lodging reservations should be booked in accordance with the agency's travel policy.

(B) Lodging expense limitations. No allowance for any tips is included within this rate. For CONUS locations, the following standard daily lodging expense limitations apply:

Standard Daily Lodging Rate	\$98.00
International Lodging	Actual expenses are allowed

See [section 4005](#) for additional information on subsistence rates in SMART and website locations to access subsistence rates if SMART is not accessible.

Also see [section 4300](#) for information which may affect the lodging expense reimbursement for travel to non-standard areas.

(C) Exceptions to the lodging expense limitations. The daily lodging expense limitations established in [section 4200\(B\)](#) above may be exceeded by the lesser of either: an additional 50% of the applicable lodging expense limitation; or the actual lodging expense incurred; as follows:

1. A state officer or employee may exceed the daily lodging limitation upon approval by the agency head or designee who is responsible for approval of employee travel in [section 2101](#).
2. No approval to exceed the lodging expense limitations is required for an agency head (chief administrative officer) or appointive members of a board, commission, or similar body that appoints an agency head, unless the appointing authority of the individual requires approval by the appointing authority.

For additional information, refer to PM Filing 3,817, Agency Travel Approval - Lodging Reimbursement Rates and Out-of-State Travel.

Approval Methods

The approval methods are the same as those for out-of-state travel and are explained in [section 2101\(A\)](#).

Actual Conference Lodging Reimbursement policies may be found in [section 4202](#).

(References: K.S.A. 75-3207a; K.A.R. 1-16-18)

4201 Direct Payment of Lodging

State agencies may pay lodging expenses directly to lodging establishments via SMART or an appropriate cardless P-Card on behalf of state employees in travel status on official state business. Advance payment for lodging is not authorized except one night of lodging may be prepaid with a PCard if a deposit is required.

Agencies are encouraged to contact the lodging establishment in advance and make arrangements for the employee's lodging.

Travelers authorized to bill lodging directly to the agency should be specific at check-in as to the appropriate agency to be billed for the charges. Prior to or at the time of checkout, travelers should pay all charges for meals, room service, personal phone calls, movies, laundry, and any other miscellaneous personal charges.

Each payment for lodging expense should include the name of traveler(s), date(s) of lodging, location of lodging, daily room rate, and purpose of travel. Itemized billings should be accumulated, reviewed, and retained with the travel expense report documentation.

Only lodging (lowest available rate for normal single occupancy) and appropriate taxes (**no sales tax within the State of Kansas**) should be paid directly to the lodging establishment. Official telephone calls may also be paid directly to the lodging establishment if a statement is included on the payment voucher that the call is in accordance with an established agency policy.

Direct payment of lodging does not supersede or replace any requirements for out-of-state travel approval, approval to exceed lodging rates, or actual conference lodging reimbursement.

(Reference: K.S.A. 75-3207a, K.A.R. 1-16-18)

4202 Reimbursement for Actual Conference Lodging

Agencies may authorize payment or reimbursement for actual lodging expenses when an employee is required or authorized to attend a conference, and the lodging rate exceeds the applicable lodging expense limitation (including the additional 50%). The agency head must be provided with conference materials indicating that the conference will be held at or in connection with a lodging establishment with rates exceeding both the applicable lodging expense limitation shown in [section 4200\(B\)](#) and the exception provided in [section 4200\(C\)](#). The conference materials should be maintained with the travel documentation.

Approval Methods

The approval methods are the same as for out-of-state travel and lodging up to 50% above established rates and are explained in [section 2101\(A\)](#).

This provision may be used for the approved conference and for official state business related to the conference and shall be applicable only to the state employee attending the conference. The term "conference" means any seminar, association meeting, clinic, colloquium, convention, symposium, or

similar gathering that is attended by a state employee in pursuit of a goal, obligation, function, or duty imposed upon a state agency or performed on behalf of a state agency.

M&IE will be reimbursed at the daily M&IE rate based on the location of the conference.

(Reference: K.A.R. 1-16-18a)

4300 Meals and Incidental Expense (M&IE) and Lodging Expense Reimbursement for Travel to Non-Standard Areas

The following rules apply in determining M&IE and lodging expense reimbursement for travel to a non-standard area:

- A. Reimbursement at non-standard area M&IE and lodging rates is not allowed when the travel to a non-standard area is only an intermediate stopover at which no official state business occurs.
- B. When travel requires official state business in both a travel location with a standard rate and in a travel location with a non-standard area rate, M&IE rates are adjusted accordingly. The rate used to determine the M&IE reimbursement changes to the new appropriate rate beginning with the quarter day in which the employee arrives at the second travel location.

(Reference: K.A.R. 1-16-18a)

4301 Reduced Meals and Incidental Expense (M&IE) Reimbursement for Meals Provided at No Cost to the Employee

An agency shall reduce the M&IE reimbursement by the amount shown below for each meal provided to an employee if the cost of the meals is included in the cost of a registration fee or other fees or charges paid by the agency or provided at no cost to the employee.

The agency may select the lodging establishment for employees in travel status regardless of whether complimentary meals are provided. When a traveling employee stays at a lodging establishment that offers a complimentary meal, an agency shall reduce the M&IE reimbursement by the amount shown below for each meal provided to an employee if the cost of meals is included in the cost of a registration fee or other fees or charges paid by the agency or provided at no cost to the employee. This includes hot complimentary breakfasts containing protein (i.e. buffet or server-style with meat and/or eggs) which are offered to employees at lodging establishments, but excludes light complimentary continental breakfasts (i.e. pastries, baked goods, fruit, juice, coffee).

Employees with a qualifying physical condition under the Americans with Disabilities Act (ADA), which has been documented and results in dietary restrictions, may be reimbursed for provided meals if the provided meals do not meet their dietary restrictions. Such an exemption must be reviewed by the employing agency and should be referenced as "ADA exemption on file at the agency HR office" on the SMART expense report. Please note that employees will not be reimbursed for provided meals that do not comply with their voluntary dietary preferences, only for provided meals that do not align with the employees' documented dietary restrictions.

(Note: Each agency is responsible for reducing M&IE reimbursement for complimentary breakfasts provided to traveling employees.)

	<u>Breakfast</u>	<u>Lunch</u>	<u>Dinner</u>
Reduced % of Daily M&IE Rate	15%	35%	50%

(Reference: K.A.R. 1-16-18)

4302 Reimbursement at a Reduced Subsistence Allowance

An agency may pay an employee a reduced amount for M&IE or lodging expense with prior approval of the agency head or designee. To document approval to pay a reduced subsistence amount, agencies should complete form DA-37, Reduced Subsistence Allowance, and obtain agency head or designee approval signature and date in advance of the beginning of the date of the travel event. The employee must be notified of the reduced subsistence rate in advance of the beginning date of the travel event. A copy of the approved form must be maintained with the support documentation for each SMART Travel Expense Report or with agency payroll documentation as appropriate. See [section 6400](#) for DA-37 completion instructions. In the following instances of reduced subsistence payments, the use of the DA-37 is not required:

1. An agency shall reduce the M&IE reimbursement paid to an employee if the cost of meals is included in the cost of a registration fee or other fees or charges paid by the agency for the employee as specified in [section 4301](#).
2. An agency may pay no subsistence to an employee if both meals and lodging will be provided at no cost to the employee.

(Reference: K.A.R. 1-16-15)

4303 Subsistence Reimbursement in Special Travel Situations.

1. **Re-designation of official station.** When an employee has been continuously stationed at one location for three months that place shall be immediately designated as the employee's official station and no further subsistence expense incurred there may be reimbursed. This is also true when an employee travels to a location for three months or more and spends more than one-half of the normal work time there. Agencies may make a maximum of two requests to the Office of Accounts and Reports to extend the subsistence payments. Each request may be for a period of three months or less.
2. Requests to pay subsistence expenses for the maximum two additional periods should be submitted to the Office of Accounts and Reports on form DA-34, Subsistence Extension Request. See [section 6300](#) for DA-34 completion instructions.
3. **Leave of absence while in travel status.** When an employee is granted leave of absence while on official travel (including Saturdays, Sundays and holidays), the employee's subsistence allowance claim shall be adjusted accordingly for the date and hour the leave begins and the date and hour the leave ends.
4. **Weekends.** Employees may be paid subsistence while in travel status on Saturdays, Sundays, and holidays even though no official business may occur. An employee may be reimbursed for transportation and subsistence expenses incurred while returning home over the weekend provided the reimbursement amount does not exceed the amount that would have been allowed had the employee remained at the city, town or location traveled to.

(References: K.A.R. 1-16-3, 1-16-4, 1-16-5)

4304 Subsistence Expense Reimbursement When Using a Privately-owned Conveyance for Out-of-state Travel Instead of Public Transportation.

When an agency head or designee authorizes the use of a privately-owned or operated conveyance rather than public transportation for out-of-state travel, subsistence expense is limited to the following:

1. **Travel of one employee only.** M&IE is paid only for the travel time that would have been necessary had the employee used the fastest public transportation available. Lodging expense reimbursement is limited to the lodging expense incurred at the point of official state business. Lodging expenses incurred enroute are not reimbursable.

2. **Travel of two or more employees.** When two or more employees are traveling together in a privately-owned conveyance, M&IE and lodging expenses are reimbursable for the number of days it would take by car via the usually traveled route to the destination. Reimbursement at non-standard M&IE and lodging rates is not allowed when travel to a non-standard area is only an intermediate stopover at which no official state business occurs.

Upon written, prior approval of the agency head, exceptions to this section may be granted in unusual circumstances when deemed to be in the best interests of the state. A copy of the approval should be submitted with the travel expense report. For transportation expense reimbursement when using a privately-owned or operated conveyance instead of public transportation see [section 3103](#).

(Reference: K.A.R. 1-16-8)

4305 Reimbursement to Employee for Meals and Incidental Expense (M&IE) or Lodging Expense Incurred for Students, Inmates, Prisoners, and Patients

Employees may be reimbursed for M&IE or lodging expenses incurred for students, inmates, prisoners or patients during official travel. Reimbursement is based on actual expenses incurred supported by receipts or by the appropriate subsistence rate. The amount reimbursable shall not exceed the established limitations for state officials or employees. The expenses incurred should be classified as account code 525580 on the employee's travel expense report.

(Reference: K.A.R. 1-16-22)

4306 Subsistence Expense Reimbursement Reportable to the Internal Revenue Service (IRS)

The IRS requires employers to include fringe benefits in an employee's gross income reported on form W-2. Fringe benefits defined by the IRS include certain payments of meal allowances and other expenses incurred during non-overnight travel or subsistence payments exceeding IRS established maximum reimbursement rates. (Non-overnight travel is considered to be travel where no lodging expense is incurred.) These fringe benefits generally must be paid through the payroll process and are subject to withholding of applicable contributions and taxes. However, the IRS allows for infrequent meal money provided to an employee, to enable the employee to work overtime, to be considered a "de minimis" fringe benefit and be excluded from reportable income. M&IE paid in accordance with the policy in [section 4100\(D\)](#) are considered to meet the requirements for exclusion from the employee's gross income and, therefore, would not require payment through the payroll process. Except for certain reimbursement payments to elected officials, legislators and board members, most state employees are not affected by these requirements.

4307 State Officers and Employees Exempted from Travel-related Compensation and Allowance Limitations

The following state officers and employees are exempted from the travel-related compensation and allowance limitations specified in K.S.A. 75-3201 et seq.:

- The Governor
- any member of the Legislature
- any officer or employee of the legislative branch including the office of Revisor of Statutes or Legislative Research Department
- any officer or member of the Interstate Cooperation Commission
- any justice of the Supreme Court
- any judge of the Court of Appeals
- the Judicial Administrator
- Clerk of the Supreme Court
- any member of the State Board of Law Examiners
- any member of the Commission on Judicial Qualifications
- any judge of the District Court
- any elective state officers

- any appointed state officer or employee when such appointive officer or employee is required by an elected state officer to accompany such elected state officer on an official trip
- any designated employee of the governor while representing the Governor at an out-of-state official function.

(Reference: K.S.A. 75-3216)

5000 MISCELLANEOUS EXPENSES

5001 Reimbursable Miscellaneous Expenses

Employees may be reimbursed for miscellaneous expenses incurred during travel such as local transportation fares, purchase of supplies, registration fees, and other similar miscellaneous expenses identified below. All miscellaneous expenses shall be claimed as Non-subsistence expenses. The expenses incurred should be detailed on the travel expense report. Receipts evidencing all miscellaneous expenditures should be submitted with the travel expense report, however no receipts are required for: telephone calls, telegrams, local transportation charges, unattended parking meters, and unattended toll booths.

(Reference: K.A.R. 1-16-20)

5100 Local Transportation Charges

Employees may be reimbursed for local transportation charges incurred during travel to conduct official business such as: city bus, taxicab fares, local limousine service, shuttle service, and other forms of local transportation. Receipts for these charges are not required. Actual taxicab or common carrier fares shall be allowed for transportation directly from home of traveler to railroad, bus or airport terminals at the beginning of official travel status and for transportation directly from railroad, bus or airport terminals to home of traveler at conclusion of official travel status. Local transportation charges for personal use, such as travel from a lodging establishment to a restaurant, are not reimbursable.

See [section 3300](#) travel by public transportation for additional details.

(Reference: K.A.R. 1-16-11, 1-16-12)

5101 Kansas Turnpike Tolls

Kansas Turnpike tolls are reimbursable. With the implementation of the KTAG program the responsibility for accurate toll claims, and whether receipts are required for reimbursement, is delegated to each agency. Additional information on the Kansas Turnpike Authority and toll calculator may be found at <https://www.ksturnpike.com/travel/tolls>.

(Reference: K.S.A. 75-3203)

5102 Baggage

Charges for checked baggage are reimbursable if such baggage is used for official business (excess personal baggage expense is not reimbursable). Charges for storage of baggage are also reimbursable if related to official business. Specific written justification must be submitted with the travel expense report for incurring expenses for more than one checked bag or excess baggage weight fees and/or baggage storage charges.

(Reference: K.A.R. 1-16-20)

5103 Telephone, Telegraph, and Facsimile Messages

Expenses for official telephone calls, FAX transmissions, or other authorized communications that must be paid by the employee are reimbursable.

(Reference: K.A.R. 1-16-20)

5104 Purchase of Services and Supplies

Expenses incurred for the purchase of office supplies and services are reimbursable when required for official business while in travel status.

(Reference: K.A.R. 1-16-20)

5105 Parking Fees

Parking charges incurred while operating a state-owned or privately-owned conveyance while on an official trip are reimbursable. No expense for parking a state-owned or leased motor vehicle at an employee's domicile shall be allowed or paid.

(Reference: K.A.R. 1-17-13c, 1-17-16, 1-18-1a)

5200 Registration Fees

Registration fees paid for admittance, attendance, or participation in seminars, conferences, or other meetings are reimbursable. The official receipt should be submitted with the travel expense report for reimbursement subject to the following:

1. Registration fees paid to obtain personal membership or other personal benefits from an organization are not reimbursable. Memberships in organizations must be in the name of the state agency.
2. Registration fees may be paid by the employee and claimed for reimbursement on the employee's travel expense report or paid directly to the organization by the state agency. Payments directly to the organization should designate: (1) the name of the person attending; (2) the date(s) and place of the event; and (3) the total number of each type of meal included in the registration fee (i.e. number of breakfasts, lunches, or dinners). If no meals are included, the voucher should state "No meals included in the registration fee".
3. In cases where the cost of meals is included in the cost of registration fees or other fees paid by the agency, the M&IE reimbursement must be reduced as provided in [section 4301](#).

In limited circumstances, the registration fee may be reimbursed without the official receipt by entering the justification on the travel expense report in the SMART travel module explaining why the official receipt is unavailable and a statement that the claim represents a true and actual claim in accordance with current travel law. In addition, the justification should designate: (1) the date(s) and place of the event; and (2) the total number of each type of meal included in the registration fee (i.e. number of breakfasts, lunches, or dinners). If no meals are included, the travel expense report should state "No meals included in the registration fee". The justification must be signed, not stamped, by the agency head or designee authorized to approve travel expense reports.

For details on Reimbursement for Conference Lodging see [section 4202](#).

(Reference: K.A.R. 1-16-21)

6000 TRAVEL RELATED FORMS

6300 DA-34 Subsistence Extension Request - Form DA-34, Subsistence Extension Request, is used to request an extension of subsistence payments as provided in [section 4303](#). The DA-34 should be submitted for processing to the Agency Audit Services Team. The DA-34 is completed as follows:

Assigned Duty Station: The city or town, other than the official station or domicile, where the employee is assigned to perform official state duties.

Period of Request: The beginning and ending dates of the requested subsistence payment extension period.

Reason for the Requested Extension: A complete, detailed explanation justifying the requested extension.

Agency Approval: The signature and date of signature of the agency head or designee authorizing the subsistence payment extension.

Secretary of Administration Approval: The signature and date of signature of the Secretary or designee authorizing subsistence payments for the requested extension period.

6400 DA-37 Reduced Subsistence Allowance - Form DA-37, Reduced Subsistence Allowance, is used to document agency approval for payment of subsistence at reduced rates as provided in [section 4302](#). The DA-37 should be completed as instructed on the form. NOTE: [section 4302](#) identifies instances of reduced subsistence payments when the DA-37 is not required. The form is completed as follows:

Reduced Meals and Incidental Expense (M&IE) Rate: The requested reduced M&IE rate. Enter \$0.00 if no M&IE will be paid. Leave blank if the M&IE rate is not being reduced.

Reduced Maximum Daily Lodging Limitation: The requested reduced lodging reimbursement. Enter \$0.00 if no lodging expense will be paid. Leave blank if the lodging amount is not being reduced.

Explanation for Reduced Rates: A complete, detailed explanation justifying the reduced subsistence rates.

Agency Approval: The signature and date of signature of the agency head or designee authorizing the reduced subsistence rates.

6600 DA-121 Travel Expense Detail – Agencies may elect to use the DA-121, Travel Expense Detail to document agency approval outside of SMART for travel and expense reimbursements. The DA-121 may be completed by the traveler and submitted to the agency for approval with all necessary travel receipts.

APPENDICES

APPENDIX A - TRAVEL RELATED ACCOUNT CODES

The following is a list of account codes applicable to travel. Expenses not appropriately classified as travel or subsistence, but included on a travel expense report, should be assigned proper account codes. **See PM 7,002, Uniform Expenditure Classification Accounts** for a complete list of account codes.

	Account Codes used in AP and all other modules <u>EXCEPT</u> Travel & Expense			Account Codes used <u>ONLY</u> in the Travel & Expense module
	In-State	Out-of-State	International	All locations
Travel Related Account Code Descriptions				
<i>Travel & Subsistence:</i>	52510	52520	52530	52550

Private Vehicle Miles	525110	525210	525310	525510
Rental of Car Plane Bus	525120	525220	525320	525520
State Car Expense	525130	525230	525330	Use Detailed Expense Type
Air Rail and Bus Fare	525170	525270	525370	525570
Meals and Lodging	525180	525280	525380	525580
Non-Subsistence	525190	525290	525390	525590

Travel Account Codes used in all modules except Travel and Expense

52510 In-state Travel and Subsistence. Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile within the borders of the State of Kansas. Travel occurring within the State of Kansas but associated with an out-of-state trip is coded in the 52520 series. Travel occurring within the State of Kansas but associated with an international trip is coded in the 52530 series. All fees associated with travel arrangements should be coded to the same expenditure account code as the service being acquired (i.e., the fee for booking an airline ticket should be coded 525170).

525110 Private Vehicle Mileage for In-State Travel (also used in lieu of other transportation codes when reimbursement is made at prescribed mileage rates)

525120 Hire or Rental of Special Conveyances (Passenger Car, Airplane and Bus) for In-State Travel

525130 State Car Expense for In-State Travel

525170 Airplane, Bus, Railroad Fares/Tickets for In-State Travel (includes travel agency fees)

525180 Subsistence (M&IE and lodging) for In-State Travel (includes subsistence paid for students, inmates, prisoners, and patients)

525190 Non-subsistence Expenses for In-State Travel (includes all miscellaneous expenses (see [section 5001](#)) such as baggage fees, taxicab/shuttle fares, city bus/metro fares, turnpike and other tolls, parking fees, etc.)

Out-of-State Travel and Subsistence

52520 Out-of-state Travel and Subsistence. Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile outside the borders of the State of Kansas. Travel occurring within the State of Kansas but associated with an out-of-state trip is coded in this series. Travel occurring out-of-state but associated with an international trip is coded in the 52530 series. All fees associated with travel arrangements should be coded to the same expenditure account code as the service being acquired (i.e., the fee for booking an airline ticket should be coded 525270).

525210 Private Vehicle Mileage for Out-of-state Travel (also used in lieu of other transportation codes when reimbursement is made at prescribed mileage rates)

525220 Hire or Rental of Special Conveyances (Passenger Car, Airplane and Bus) for Out-of-state Travel

525230 State Car Expense for Out-of-state Travel

525270 Airplane, Bus, Railroad Fares/Tickets for Out-of-state Travel (includes travel agency fees)

525280 Subsistence (M&IE and Lodging) for Out-of-state Travel (includes subsistence paid for students, inmates, prisoners, and patients)

525290 Non-subsistence Expenses for Out-of-state Travel (includes all miscellaneous expenses (see [section 5001](#)) such as baggage fees, taxicab/shuttle fares, city bus/metro fares, turnpike and other tolls, parking fees, etc.)

International Travel and Subsistence

52530 International Travel and Subsistence. Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile outside the United States, and U.S. Territories/Possessions. This includes fares for riding public conveyances, private car mileage, expenses of operating state-owned vehicles, subsistence (M&IE and lodging), tips, telephone calls and nominal amounts for postage and urgently needed supplies or services. Items not appropriately classified as travel or subsistence, but included on travel vouchers, should be assigned proper expenditure account codes. Travel occurring within the State of Kansas but associated with an international trip is coded in this series. All fees associated with travel arrangements should be coded to the same expenditure account code as the service being acquired (i.e., the fee for booking an airline ticket should be coded 525370).

525310 Private Vehicle Mileage for International Travel

525320 Hire or Rental of Passenger Car, Airplane and Bus for International Travel

525330 State Car Expense for International Travel

525370 Airplane, Bus, Railroad Fares/Tickets for International Travel (includes travel agency fees)

525380 Subsistence (M&IE and Lodging) for International Travel

525390 Non-subsistence Expenses for International Travel

Travel Account Codes Used Only in the Travel and Expense Module

52550 Travel and Subsistence. Allowable expenses incurred by a state employee or officer while away from the employee's official station or domicile. All fees associated with travel arrangements should be coded to the same expenditure account code as the service being acquired (i.e., the fee for booking an airline ticket should be coded 525570).

525510 Private Vehicle Mileage (also used in lieu of other transportation codes when reimbursement is made at prescribed mileage rates)

525520 Hire or Rental of Special Conveyances (Passenger Cars, Airplanes and Buses)

525570 Airplane, Bus, Railroad Fares/Tickets (includes travel agency fees)

525580 Subsistence (M&IE and lodging) - (includes subsistence paid for students, inmates, prisoners, and patients)

525590 Non-subsistence Expenses (includes all miscellaneous expenses (see [section 5001](#)) such as baggage fees, taxicab/shuttle fares, city bus/metro fares, turnpike and other tolls, parking fees, etc.)

140300 Pre-Paid Travel Expenses – *Pre-Paid may be used to record expenses not reimbursed to the traveler on an expense report. However, the expense must be matched to a pre-paid payment type (i.e. direct bill, PCard, or state agency credit card, or Imprest advance). Please do not use the "cash" payment type. For reimbursement of expenses directly to a traveler please select the appropriate expense type (which does not start with the word "prepaid").*

Other Travel Related Account Codes

(For Use in Both Accounts Payable and T&E Modules)

520100 Postage

522300 Printing and Copying

526100 Recruitment Expenses for Out-of-State Applicants (Please refer to PM 3,802)

526610 Job Related Training and Conference Registration (see [section 5200](#))

529900 Other Fees (Authorized services obtained during travel on official state business) **537100** Stationery and Office Supplies (see [section 5104](#))

State Car Expenses - *State Car expenses reimbursed directly to a traveler or employee should use an appropriate detailed expense type, which includes items used or consumed in the operation and maintenance of state motor vehicles, including fuel, oil, grease, batteries, tires, tubes, chains, and parts for repair.*

535100 Gasoline

535200 Diesel Fuel

535500 Aircraft Fuel

535600 Motor Oil

535900 Other Vehicle Parts & Supplies

524101 Passenger Car Service - Oil Change

524102 Passenger Car Service - Car Wash

524103 Passenger Car Tire Repair and Installation

524109 Passenger Car Service - Other

524121 Passenger Car Collision Repair

524129 Passenger Car Repair – Other

524131 Passenger Car Equipment Installation

APPENDIX B - TRAVEL RELATED RESOURCES

[OAR Statewide Policy Manual Filings](#)

3,607 - Employee Moving expense Reimbursement

3,802 - Reimbursement of Travel and Subsistence for Recruiting Out-of-State Applicants

3,817 - Agency Travel Approval - Lodging Reimbursement Rates and Out-of-State Travel

3,903 - Employee Travel Expense Reimbursement Handbook

[Department of Administration Document Center \(Forms\)](#)

DA-7TE - Travel and Expenses Cancellation Request

DA-37 - Request for Reduced Subsistence Allowance

DA-115 - Agency Authorized Officials and Approved Out-of-State Travel Locations/Area DA-121 - Travel Expense Detail

DA-184 - Authorization for Direct Deposit of Employee Pay and/or Employee Travel

[Kansas Statutes \(unannotated\)](#)

K.S.A. 8-301 Publicly Owned Motor Vehicles

K.S.A. 75-3072 Authorized Uses of Agency Imprest Funds

K.S.A. 75-3201 et seq. Compensation and Allowances of Public Officers and Employees K.S.A.

75-4601 et seq. State Vehicles

[Kansas Administrative Regulations](#)

K.A.R. 1-16-1 et seq. Travel Reimbursement

K.A.R. 1-17-1 et seq. Use of State-Owned or Operated Motor Vehicles on Official State Business

K.A.R. 1-18-1a Maximum Allowance for Use of a Privately-owned Conveyance for Public Purposes

Travel Websites

[SMART Travel & Expense – Job Aids](#)

[Travel Information for State Employees](#)

- [Business Travel Card](#)
- [State Agency Vehicle Usage Information](#)
- [Kansas Turnpike Authority \(KTAG\)](#)
- [KDOT Mileage Calculator](#) (State of Kansas - City to City)
- [AAA Trip Travel Planner](#) (Mileage Calculator)

Subsistence Rates (M&IE and Lodging)

Contiguous United States (CONUS)

- GSA website: <https://www.gsa.gov/travel/plan-book/per-diem-rates/>

Outside Contiguous United States (OCONUS) - Alaska, Hawaii, and U.S. Territories/Possessions

- DOD website: <https://www.travel.dod.mil/Travel-Transportation-Rates/>

International Locations

- DOS website: https://aoprals.state.gov/web920/per_diem.asp

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