

**PART VI. TRAVEL RULES**

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## **1.010.0 INTRODUCTION**

The rules which follow constitute the conditions and methods concerning travel reimbursement for all judicial and non-judicial employees. The rules for the reimbursement of traveling expenses in connection with performance of judicial duties are determined pursuant to [Part 102, Rules of the Chief Administrative Judge](#). Please refer to these rules for all judicial travel reimbursement policies.

Travel should be limited to that which is absolutely necessary and via the least costly method possible. The use of video conference meetings and conference calls, when possible, is strongly encouraged. Only necessary expenses actually incurred will be reimbursed, in accordance with the maximum allowable rates as set forth in [Chapter 1.070](#). All travel, wherever possible, should be planned sufficiently in advance to permit full utilization of available cost-saving measures. It is encouraged to perform online price comparisons, keeping in mind cancellation policies and travel modification fees.

All reimbursements must be entered into the Statewide Financial System (SFS) by the employee or designated proxy. Depending on workplace circumstances, travel destination or travel purpose, advance approval in writing may be required.

## **1.020.0 OFFICIAL STATION**

The official station of each employee is determined by the appropriate administrative authority based on the best interests of the Unified Court System. It is, generally<sup>1</sup>, the city or town in which the employee's assigned workstation is located.

Each employee's official station must be initially designated by the appropriate administrative authority by completing the "geographic location of position" portion of the employee's initial Nomination for Appointment. This designation may specify sequential or rotational locations if appropriate. For example, the Official Station designation can specify several court locations to accommodate a regular rotational schedule of assignment.

If an employee is assigned to a single location other than the official station for a period of up to 30 consecutive calendar days, requests for travel reimbursement may be approved by the appropriate administrative authority. If, however, an assignment exceeds 30 days, the official station designation must be reviewed. If it is determined that the employee is being reimbursed pursuant to a long-term assignment (i.e., more than 30 days), absent extenuating circumstances, the official station designation must be changed to reflect such assignment. Change in Official Station must be formally designated by the local administrative authority via a Re-designation of Official Station form ([UCS-10](#)). The local administrative authority will provide written notification of a change in Official Station to the affected employee within two weeks of the change. If the review results in a recommendation that reimbursement be continued beyond the 30-day threshold, approval by the appropriate administrative authority (i.e., the District Executive, or Chief of Staff

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<sup>1</sup> For employees working in any of the five boroughs within New York City, travel to any borough is eligible for reimbursement provided that the travel is outside the borough within which the official station is located. However, if you are at your official station and directed to another office within that borough, reimbursement will be provided.

for NYC Courts, the Clerk of the Court of Appeals and Appellate Divisions, the Chief Clerk for the Court of Claims, and for OCA employees, their OCA Director or Chief of Staff as applicable) must be obtained.

In the event of dual official stations, District/Administrative Offices should include comments in SFS when reimbursement for travel is requested.

### **1.020.1 Determining Travel Status**

When employees are on assignment at a work location 35 miles or more from both their official station and their home, they are considered in travel status. Only employees in travel status are eligible for meals and lodging in accordance with [Chapter 1.030](#) and [Chapter 1.040](#).

### **1.020.2 Travel in Proximity of Official Station or Home**

When an employee is assigned to work at an alternate work location which is less than 35 miles from either their home or their official station, the employee is not considered to be in travel status, but rather is considered to be traveling in the proximity of their official station. When traveling in the proximity of home or official station, an employee using a personal vehicle is, as outlined below, entitled to reimbursement of transportation expenses as outlined in [Chapter 1.030](#):

- From home to an alternate work location.
- Between the official station and an alternate work location.
- Between alternate work locations.
- From an alternate work location to the employee's home.

The expense of meals or lodging within the proximity of the employee's official station will not normally be reimbursed.

## **1.030.0 METHOD OF TRANSPORTATION**

The most economical mode of transportation along commonly traveled routes should be used whenever possible. Upon determining travel by vehicle is necessary, and there is no state vehicle available, and the round-trip mileage exceeds 250 miles, the [OGS Trip Calculator](#) link should be used to determine if Personal Vehicle or Rental Car is the most economical method. When using the calculator, the UCS has determined that a Full-Size Vehicle is our approved base model. The need for anything larger would require additional justification. Per the calculator, if "Rental Car" cost exceeds the "Own Car" (Personal Vehicle) costs, it is permissible to proceed using a Personal Vehicle. Similarly, if Personal Vehicle costs exceed "Rental Car" costs, proceed using a "Rental Car". Should the traveler choose to use their Personal Vehicle when the Rental Car is most cost effective, they will only be reimbursed for the cost of the rental. Please see the [OGS Trip Calculator](#) for how to proceed with this method. For travel which is less than 250 miles round-trip, the trip calculator is not required, and the traveler will be reimbursed for mileage at the appropriate mileage rate.

### **1.030.1 Common Carrier**

Economy/coach class should be used. Travelers should take advantage of lowest available fare discounts, excursion or commutation rates, and stop-over privileges whenever available. In the event of a change in business plans, employees should make every attempt to recover the full

amount of the fare. If cancellation fees are assessed, or any portion of the fare is not returned, justification for the cancellation as well as documentation of the attempt to recover any fees, should be attached to the expense report. If a trip is cancelled at the direction of the UCS, the traveler will not be responsible for any costs incurred. If a trip is cancelled for the traveler's convenience, he or she may be responsible for any costs. For the purpose of this section, "traveler's convenience" means non-emergency cancellations.

The Office of General Services has negotiated term contracts for discounted airfares between designated points of travel as well as for rental car services. These contracts should be considered when determining the most economical method of travel. If a costlier method is used, justification must be provided with the traveler's expense report. For term contract information, please refer to the [OGS web site](#).

a. Train or Bus Transportation

The fare for transportation on any trip must not exceed the regular rate charged to the general public. Travel by train is the accepted mode of travel between Albany and New York City (NYC). The current "not-to-exceed" one-way fare between the Albany/Rensselaer or Hudson stations and NYC Penn Station can be found on the [OGS Amtrak site](#). Travelers are personally responsible for lost train tickets, or unused portions thereof.

b. Air Transportation

All air travel of less than 200 miles each way will require the advance approval of the appropriate local administrator (i.e., the District Executive, or Chief of Staff for NYC Courts, the Clerk of the Court of Appeals and Appellate Divisions, the Chief Clerk for the Court of Claims, and for OCA employees, their OCA Director or Chief of Staff as applicable). Should an employee choose to travel by air to a destination of less than 200 miles each way in the absence of prior approval, travel reimbursement will be in an amount not to exceed the cost of travel by the least expensive common carrier.

Some airlines provide for traveler compensation payments, or travel credit, when the airline is unable to honor confirmed reservations. Employees traveling on official State business who are the recipients of such compensation, must endorse checks received over to the Commissioner of Taxation and Finance and submit them to the appropriate District/Administrative Office. In the case of a travel credit, these credits should be applied to the employee's next work-related trip.

In cases where air travel is justified, the authorized use of privately-owned aircraft for State business will be reimbursed at the authorized mileage reimbursement rate for travel by personal car, regardless of the number of passengers. If commercial flights are available between the points of travel, reimbursement will be at the lowest published coach rate for travel between those points.

The properly authorized use of privately-owned aircraft for State business requires a \$1,000,000 liability insurance policy which includes the State of New York as an insured party. This coverage must be with a company licensed by the State Insurance Department. A copy of the policy must be filed with Internal Audit Services and the company name and policy term must be referenced on the employee's expense report.

c. Taxi/Ride Sharing Transportation

The term Taxi includes, but is not limited to, the following: Taxicab, Lyft, Uber, Car Service, etc. Taxi charges will not be permitted when regularly established subways/railways are available unless fully justified. Reasonable tipping may be included in total taxi charges. Receipts are required for reimbursement of taxi charges. For MTA/subway use, travelers will be reimbursed for standard one-way fare for each trip. Absent the required justification, taxicab or common carrier expense reimbursement will be limited to the cost of the least expensive public transportation available to and from the common carrier terminal.

### **1.030.2 Rental Car**

Once it has been determined that a rental car is the most economical method of transportation and having been verified that no state vehicles are available, the OGS term contract should be utilized. The Full-Size Vehicle shall be the standard rental vehicle for use within the UCS. The rental of larger vehicles, or vehicles with special equipment, must be specifically justified based on the number of passengers, materials to be transported, or other considerations. The justification for a larger vehicle (if applicable) and a statement that no state vehicles are available for use, must be included with the expense report. When using an OGS term contract the charges may be placed on either a UCS issued travel card (see [Chapter 1.040.8](#)) or personal credit card. For term contract information, please refer to the [OGS web site](#) and enter Group 72001 for the Passenger Vehicle Rental Contract.

When the necessary vehicle is unavailable through the OGS contract, the most economical rental plan should be chosen after considering all applicable expenses, including, but not limited to, daily rental fees, mileage costs, and any drop-off charges. Administrative authorities will also require that travelers provide evidence that a minimum of three (3) written quotes, which include logged telephone quotes, emails, or internet shopping site quotes were obtained whenever a dealer other than a preferred source (e.g. OGS term contract) is to be used for the procurement of automobile rentals. The UCS issued travel card must be used to procure an open-market rental vehicle.

Operators of rental vehicles (must be 18 years old) used for business purposes are subject to all State and municipal traffic laws and regulations and are personally liable for all penalties resulting from parking and traffic violations.

The following insurance provisions are applicable when using a short term (under 30 days) rental vehicle in the conduct of official State business:

- Always rent in the name of the State of New York - Unified Court System
- Rental companies must provide statutory liability limits of coverage in the amount of \$25,000/\$50,000/\$100,000, plus statutory uninsured motorist and no-fault coverages.
- Employees are not authorized to purchase any additional insurance at State expense when renting a vehicle for official State business.

If more than one employee may be driving the rental vehicle while on official State business, additional drivers must be listed on the rental contract. Only UCS employees, listed on the rental contract, are permitted to operate the rental vehicle. Rental companies should not bill the State additional charges for any listed additional drivers.

In the event of a serious accident where the basic insurance limits are exhausted, employees on official business will be defended and indemnified by the State pursuant to the provisions of section 17 of the Public Officers Law, subject to the conditions contained therein. In the event of any accident, or acts of vandalism to the rental vehicle, reports should be filed with the local law enforcement, rental company, and employee's supervisor.

A rental vehicle may only be used for official State business. Personal use of a rental vehicle is prohibited. The rental vehicle may never be used to transport passengers unless they are engaged in official business with the UCS. For purpose of this section, "personal use of a rental vehicle" shall not include trips of a reasonable, limited distance in order to obtain food/meals or gas, or to procure necessary business supplies or personal items.

### **1.030.3 State Vehicles**

The following memos provide specific information regarding the use of State Vehicles.

- Use of State Vehicles, June 20, 2023 ([Link](#))
- 24/7 Use of State Vehicles, June 6, 2018 ([Link](#))

When involved in an accident while driving a state vehicle, the operator must complete and sign the [Department of Motor Vehicles' Report of Motor Vehicle Accident Form \(MV-104\)](#) in its entirety. Submit a copy of the MV-104 to your Department of Public Safety - Fleet Management for transmittal to OGS Fleet Management.

For any accident involving a New York State vehicle resulting in death, personal injury, or damage over \$1,000, it is the driver's responsibility to submit a [Department of Motor Vehicles' Report of Motor Vehicle Accident Form \(MV-104\)](#) within 10 days. OGS Fleet Management does not file reports with the Department of Motor Vehicles.

Employees are expected to travel together to the extent possible.

### **1.030.4 Personal Vehicles**

Travel by way of personal vehicles is restricted to those cases where other modes of transportation are not available, cost-effective and/or to the advantage of the state. The District/Administrative Office should conduct quarterly reviews of personal car mileage expense reports to determine if personal vehicles are being over utilized in comparison to other modes of transportation. A query for analysis is available on the [DFM SFS Query List](#). If common carriers or State vehicles are unavailable, and the use of a personal vehicle has been verified as the most cost-effective method, via the [OGS Trip Calculator](#), reimbursement for personal-car use will be made at the full allowance rate in effect. The mileage reimbursement rate covers depreciation, gasoline, insurance, repairs, towing and other operating costs.

All toll charges will be reimbursed when supported by the appropriate receipts or documentation. Necessary parking charges incurred will be allowed. Receipts are required, apart from meter charges, in which case the rate and place incurred must be listed on the travel expense report. Operators of personal vehicles used for business purposes are subject to all State and municipal traffic laws and regulations and are personally liable for all penalties resulting from parking and traffic violations.

For purposes of calculating personal car mileage reimbursement, employees may be reimbursed, at the [prevailing mileage rate](#), for personal car mileage amounts incurred while traveling to and from a work site other than their official station.

Otherwise unnecessary meals and other travel expenses incurred solely because of travel by personally-owned automobile, will not be allowed. If it is determined that travel by personally owned vehicle was not cost effective, reimbursement for transportation costs will be limited to the cost of the least expensive common carrier.

Automobile insurance rates are affected when personal vehicles are used for business use. Failure to notify the insurance company could result in cancellation of the policy in the event of an accident. An employee involved in an accident using their personal vehicle while on official business is entitled to indemnification under provisions of the Public Officers Law, Section 17, regarding financial losses resulting from claims against the employee. Section 17 requires that the Attorney General be provided with any papers served or entered within five days of receipt. The policy coverage of any insured vehicle must be exhausted before State coverage becomes effective. Employees are reminded that when using their personal vehicles for official State business, the following coverages must be provided through the employee's personal insurance policy since there is no State-provided insurance coverage for:

- Uninsured or under-insured motorists
- Personal injury protection
- Medical payments
- Comprehensive and/or collision losses to the employee's personal vehicle

Workers' Compensation coverage is provided as if the employee were using a State-owned vehicle while on official State business.

Liability to other persons, including passengers in the employee's vehicle must be covered by the employee's personal insurance policy. If losses exceed the employee's personal policy limits, any excess liability may be covered by the State pursuant to Public Officers Law, section 17, article 2.

## **1.040.0 TRAVEL EXPENSES**

Employees are expected to provide sufficient personal funds to cover all travel expenses. However, the use of a government provided credit card can significantly reduce travelers' out-of-pocket expenses. For more information on the NYS Travel Card Program, please refer to [Chapter 1.040.8](#).

### **1.040.1 Unused Tickets**

Unused transportation tickets have a cash value and should be treated as such. Travelers will be held personally responsible for the value of unused tickets that are lost or that are not submitted within 12 months of the date of purchase.

Responsibility for the reconciliation of unused tickets are the responsibility of the District/Administrative Office that oversees the reimbursement of employee travel expenses

within their respective jurisdictions. Any refunds for unused tickets should be returned in the form of the original payment (i.e. – travel card or traveler’s personal card).

District/Administrative Offices are responsible for the maintenance of proper procedures and internal controls for obtaining timely refunds from carriers or travel agencies, as specified in [OSC Guide to Financial Operations XIII.10 Refunds Owed to State by an Employee](#). Refunds to Travel Cards should be reconciled with the original charge.

### **1.040.2 Meals and Lodging**

Absent specific advance authorization, no reimbursement for meals and lodging will be made to non-judicial employees while less than 35 miles of the employee's official station or place of residence. Non-judicial employees performing duties less than 35 miles of, but not at their official station or place of residence, are only eligible for reimbursement of any mileage, tolls, etc.; expenses incurred which are consistent with the provisions of [Chapter 1.030](#).

Judicial employees traveling outside of the county to which chambers are provided are eligible for reimbursement of any expenses incurred which are consistent with the provisions of [Chapter 1.070](#).

Expenses for meals for both non-judicial and judicial employees are reimbursable consistent with the following schedule:

Breakfast	A breakfast reimbursement is allowed if departure must occur at least one (1) hour prior to the traveler’s normal work starting time
Dinner	A dinner reimbursement is allowed if the traveler returns at least two (2) hours after his or her normal work ending time.

Supervisors are responsible for being aware of employees normal scheduled work hours and for verifying that the traveler met the appropriate meal eligibility requirements when approving the traveler’s expense report in SFS.

No reimbursement for lunch is allowed. Please refer to [Chapter 1.070](#) for the appropriate meal reimbursement rates.

### **1.040.3 Internet, Telephone and Business-Related Expenses**

Reimbursement for necessary charges related to internet/wi-fi charges, telephone calls or other business-related expenses incurred while traveling may be permitted with corresponding supervisor approval. The hotel folio, appropriate receipts, or other supporting documentation is required.

### **1.040.4 Baggage**

Necessary charges for baggage transfer will be allowed for reimbursement. The number and type of baggage pieces transferred must be stated in the travel expense report.

### **1.040.5 Taxes**

New York State sales tax incurred while traveling within the State is not reimbursable. A Tax Exemption Certificate ([ST-129](#)) should be submitted for all lodging stays to substantiate



exemption from State and local taxes. Certain out-of-state taxes may be reimbursable. For any non-lodging expenses, use Tax Exemption Certificate ([AC-946](#)).

#### **1.040.6 Tipping**

Tips to waiters or hotel staff are reimbursable only to the extent that the tips, when added to the reimbursements the traveler would otherwise be eligible to receive, do not exceed the rates as specified in [Chapter 1.070](#).

#### **1.040.7 Toll Expenses**

Employees traveling on the New York State Thruway while on official business via personal car are eligible for reimbursement of actual toll expenses incurred. When submitting such expenses for reimbursement, if E-ZPass was used, one of the following toll verifications are needed:

- Print out from traveler's online E-ZPass account showing actual toll charges for travel dates submitted
- New York State Thruway Authority Vehicle Classification and Toll Schedule reflecting the actual on/off exits traveled
- The traveler's monthly E-ZPass statement indicating the period traveled

For travelers without E-ZPass, cash toll receipts must be submitted for full reimbursement. Any traveler requesting cash toll reimbursement that has not submitted cash toll receipts will be reimbursed at the E-ZPass toll rates and must provide a [New York State Thruway Authority Vehicle Classification and Toll Schedule](#) reflecting the actual on/off exits traveled.

#### **1.040.8 NYS Travel Card Program**

The State of New York has a Travel Card Program which was created to provide employees with a mechanism to pay for travel expenses. Only appropriate travel expenses may be charged to the card. District/Administrative Offices should request the Citibank Card online through the Citibank website. The [Citibank Acknowledgment form](#) should be signed by the Traveler upon issuance of the card and maintained on file at the District/Administrative Office.

Travel cards are to be used to pay only those expenses relating to travel costs incurred when traveling on official State business. Employees may not use travel cards to make personal purchases, even if they intend to reimburse the State for those expenses. In addition, travel cards must not be used to pay expenses that are not travel-related.

Improper or unauthorized charges may result in mandated reimbursement to the agency by the employee, suspension or loss of privileges related to the travel card, and/or disciplinary action.

District/Administrative Offices are responsible for recovering any overpayments or improper charges as well as ensuring the bill is reconciled correctly. Improper charges may be recovered from an employee's reimbursement for out-of-pocket expenses, paychecks or any other monies owed to the employee.

Employees leaving the agency must turn in their travel card prior to leaving. Agency finance offices are responsible for verifying any outstanding charges and canceling an employee's travel card before the employee's final paycheck is issued.

Charges to the Travel Card will be billed directly to the appropriate District/Administrative Office, rather than to individual travelers. Monthly Citibank Statements should be entered into SFS in accordance with [OSC AP Advisory #1](#).

#### **1.040.9 Non-Employee Travel (NET) Card**

In conjunction with the implementation of SFS, the Office of General Services (OGS) created the NET-Card, which is used for non-employee travel expenses. NET-Card transactions are reconciled through the SFS AP module and should not be used for employee travel expenses. OGS has posted information on the set-up and maintenance of [NET-Card accounts](#). State employees are prohibited from using rewards or discounts earned through the use of a NET-Card for his or her own personal benefit.

#### **1.050.0 CONFERENCES, JUDICIAL/NON-JUDICIAL ASSOCIATION MEETINGS, SEMINARS, OUT-OF- STATE TRAVEL & ADMINISTRATIVE APPROVALS**

##### **1.050.1 Conferences, Seminars and Out-of-State Travel**

For conferences, trainings and meetings provided within New York State, including non-judicial association meetings, approval for attendance is required at the local level (i.e. the Clerk of the Court of Appeals, the Chief of Staff for Appellate Divisions and Court of Claims, District Executive, and for OCA offices, the OCA Director).

Travel to destinations outside New York State for conferences, training seminars, and conventions, is to be restricted to that which is essential to the employee's regular work assignment. Such travel requires the advance approval of the appropriate administrative authority (i.e. the appropriate Deputy Chief Administrative Judge, the Clerk of the Court of Appeals, the Presiding Justice of the Appellate Division or Court of Claims or, for OCA employees, the Chief of Operations) and must be documented in advance through the completion of a Travel Authorization ([UCS-TA](#)) form. The approved Travel Authorization form should be submitted with the employee's travel expense report.

Justifications submitted for consideration by administrative authorities for travel out-of-state or to attend conferences or seminars must include the following:

- Name of association or organization which is sponsoring the event
- Location of the event
- Dates of the event
- Names and titles of employees requested to attend
- Reason for attendance
- Dates of departure and return
- Method of transportation
- Total cost estimate, for travel, meals, lodging, other
- Source of funding

Authorizations granted by administrative authorities for the reimbursement of expenses associated with travel outside New York State or to attend conferences or seminars shall be consistent with the reimbursement policies and maximum rates as contained in [Chapter 1.070](#).

Each District/Administrative Office is responsible for ensuring that the traveler, or designated proxy, attach the committee agenda, or invitation, when charging OCA chartfields. Applicable chartfields should be found on the agenda or invitation, however, if chartfields are not available, the meeting administrator should be contacted. Agenda's may be found on the [Seminar, Conference and Committee Calendar](#) page located on the [DFM Travel Unit](#) site.

For purposes of internal control, the UCS organization or individuals sponsoring group meetings or conferences, are responsible for specifically informing the District/Administrative Offices of any travel expenses (meals, lodging, etc.) which will be provided without cost to the participants (i.e., centrally paid by the host organization).

### **1.050.2 Reimbursement in Relation to Required Attendance at Non-UCS Sponsored Conferences and Seminars**

On limited occasions, UCS judges and non-judicial personnel may be required to attend conferences or seminars which are sponsored by agencies or organizations outside the UCS. Such organizations may include judicial and non-judicial associations, bar groups, Executive Branch Criminal Justice Agencies and others. In some such cases, UCS employees may have little or no control over the location of the conference, such that the cost of lodging at the conference site may exceed the maximum reimbursement rates as provided in [Chapter 1.070](#).

In such situations, and when sufficiently justified, the appropriate administrative authority as identified in [Chapter 1.060.4](#), prior to attendance, may authorize lodging reimbursement which exceeds the established maximum rates. When evaluating such requests, administrative authorities should consider the following factors:

- The availability of alternative lodging, within the allowable rates
- Other cost savings (i.e. transportation) associated with the lodging at the conference site, versus staying at an alternative lodging location
- Circumstances which require the participant to attend late evening or early morning conference functions
- The participant's role as an officer of the sponsor organization, or as a trainer, lecturer or functionary providing services essential to the success of the conference or seminar

Expenses associated with attendance at a non-UCS sponsored conference or seminar must be fully documented as provided in [Chapter 1.060](#). The following documentation should be included with the expense report when it is submitted for payment: conference agenda, brochure, or other documentation which identifies the sponsor organization and the hotel at which the conference is to be held, details regarding the opening and closing dates of the conference, the times of conference events, and indication of any meals included with the lodging rate or registration fee. Unreasonable or undocumented requests for reimbursement, particularly those which exceed established rates, are subject to adjustment or rejection at the appropriate District/Administrative Office and by the State Comptroller's Office during pre-audit.

Conference participants should take full advantage of any complimentary transportation which may be provided by the hotel or the conference sponsor. Any automobile rental expenses must be approved in advance as provided in [Chapter 1.030.2](#).

All other travel reimbursement provisions remain in force and effect.

### **1.050.3 Attendance at Judicial Association Meetings**

Each multi-bench judge or justice will be reimbursed for a maximum of four days' and four nights' lodging and meal expenses related to attendance at judicial association meetings. The four-day maximum may be used for one or more meetings per calendar year. All other judges and justices will be reimbursed for a maximum of three days' and three nights' lodging and meal expenses related to attendance at judicial association meetings. The three-day maximum may be used for one or more meetings per calendar year.

Transportation reimbursement for all judges will be made for eligible expenses for each judicial association meeting attended, not to exceed three meetings per calendar year.

All reimbursements made in accordance with these provisions will be at the prevailing rates for the county in which the association meeting is held (see [Chapter 1.070](#)) and are consistent with provisions of [Part 102, Rules of the Chief Administrative Judge](#).

### **1.050.4 Administrative Approvals for Certain Judicial Travel Expenses**

The rules for the reimbursement of traveling expenses in connection with performance of judicial duties are determined pursuant to [Part 102, Rules of the Chief Administrative Judge](#). Please refer to these rules for all judicial travel reimbursement policies.

[Part 102, Rules of the Chief Administrative Judge](#) currently provides, in part, that the reimbursement of judicial travel expenses associated with business-related travel to locations outside of New York State must have the prior approval of the Chief Administrative Judge.

Pursuant to the administrative delegation of the Chief Administrative Judge of the Courts, responsibility for the advance approval for the reimbursement of expenses associated with the performance of judicial duties outside New York State is delegated as follows:

Office	Approval
Court of Appeals	The Clerk of the Court of Appeals
Appellate Divisions/Auxiliary Agencies	The appropriate Presiding Justice
Courts of Original Jurisdiction	The appropriate Deputy Chief Administrative Judge
Office of Court Administration	The Executive Director or Chief of Operations

All such requests must be consistent with the provisions of [Part 102, Rules of the Chief Administrative Judge](#) and with the maximum reimbursement rates as contained in [Chapter 1.070](#). Evidence of the appropriate administrative approval must be included with all expense reports submitted to the State Comptroller for pre-audit and payment.

## **1.060.0 TRAVEL REIMBURSEMENT PROCEDURES**

District/Administrative Offices should run the most current UCS query to verify that all travel expense reports processed, as well as the correct employees and amounts, were paid. This should be run monthly, at a minimum, and more frequently when travel volume is high. The most current query list, along with recommended run times, can be found on the [DFM SFS Query List](#).

### **1.060.1 Travel Expense Report**

Each employee, or designated proxy, must enter expense reports in SFS and include the appropriate supporting documentation. If entered by proxy, the documentation must include an email from the employee or completed Employee Report of Travel Expenses & Claim for Payment ([UCS132-S](#)) for non-judicial and Judicial Travel Expense report ([JC2007](#)) for all Judicial expenses. Additional receipts, agenda's, authorizations, etc. must be included as required. Any attachment that includes the employees private and confidential data should be redacted. This includes home addresses, bank account numbers, credit card numbers, dates of birth, and other records protected by law.

The signature entered in the 'Supervisors Certification' portion of the [UCS132-S](#), or electronic supervisor approval within SFS, constitutes verification that the travel referenced in the employee's expense report was necessary and authorized in advance.

Job Aid's related to expense report entry may be found on the DFM website under [SFS Training Information and Job Aids](#) or through the SFS Coach link when logged into SFS. Employees with questions regarding proxy assignment should contact the appropriate District/Administrative Office. The Travel Proxy Authorization form ([UCS-TPA](#)) may be found on the DFM website. For a Judicial Travel Expense report, [JC2007](#) may be used or, for non-judicial travel, the [UCS132-S](#) form may be used.

### **1.060.2 Supporting Documentation**

Receipts must be attached within SFS. Supporting documentation should include any or all of the following, as applicable:

- a. [OGS Trip Calculator](#) documentation
- b. Mileage documentation
- c. Traveler's direct entry into SFS with full date, time, mileage and destination detail (not entered by proxy) or
- d. Mileage printout from online mapping site, such as: [Google Maps](#), [MapQuest](#) or
- e. Completion of an [AC160S](#) when SFS entry is to be completed by proxy
- f. Receipts and other documentation
  - i. All appropriate administrative approvals must be included
  - ii. Travelers should request receipts where practical and available and should submit all such receipts with their travel expense reports.
  - iii. The original lodging receipt is required whenever reimbursement for lodging is requested, including when a NYS Travel Card or Lodging Request is used.

- iv. If lodging is shared with another employee, the name of the other employee(s) must appear on the Expense Report and each employee may only claim reimbursement of their share of the actual lodging expense.
- v. If lodging is shared with a non-employee (i.e., spouse) the Travel Expense report must document that the reimbursement rate claimed is no greater than the single occupancy rate.
- vi. If tolls are claimed without receipts and toll travel has been verified by mileage documentation, tolls will be reimbursed at the E-ZPass toll rate.
- vii. When vehicles are rented, the paid invoice must be submitted with the Travel Expense report, including rentals charged to a NYS Travel Card. The expense report must include justification for the rental, type of vehicle rented (make/model), miles traveled, and times of pick-up and return.
- viii. All requests for reimbursement of parking expenses (except metered parking, which must be justified) must be supported by receipts.
- ix. Gasoline and/or service reimbursements for state vehicles must be supported by receipts, which include: gallons purchased and/or description of services provided.
- x. The use of taxi/ride sharing services in lieu of public transportation must be justified and should be supported by receipts.
- xi. Except when using a metro card for subway travel, the original ticket stub or seat check is required when travel was by common carrier, including when a NYS Travel Card was used. For reimbursement of subway fare, the published MTA base fare at time of travel will be reimbursed. IE: Travel on 11/1/19 would be \$2.75.
- xii. The use of “Rewards Points” will not be reimbursed.
- xiii. For Conferences or Committee/Association meetings, a meeting agenda, invitation, and/or travel guidelines must be included.

### **1.060.3 Submission of Expense Reports**

An expense report must be submitted detailing all expenses including both travel card charges and out-of-pocket expenses. District/Administrative Offices will reimburse out-of-pocket expenses and pay the travel card directly. Expense reports must be submitted within 30 days of the end of the travel event, since they provide information necessary to reconcile the travel card bill and refute potentially fraudulent charges. Employees are still required to submit expense reports to account for all expenses even if they miss the 30-day submission window. Revocation of an individual’s travel card may occur upon repeated delays in the submission of expense reports. Expense reports must be submitted for all charges whether or not out-of-pocket expenses were incurred.

For the Travel Card reimbursement process see [Chapter 1.040.8](#).

### **1.060.4 Expenses in Excess of Maximum Allowable Rates**

Requests for reimbursement in excess of maximum allowable rates will only be considered in the following instances:

- Where a meeting, seminar or other large gathering of employees is to be held at a single location and it is adequately demonstrated that the per diem rate is inadequate
- When traveling out-of-state to high cost areas and it can be adequately demonstrated that the per diem rate is inadequate
- When accommodations are not available at the allowable rate

Requests for reimbursement in excess of maximum rates require the advance approval of the appropriate administrative authority (i.e., the District Executive, or Chief of Staff for NYC Courts, the Clerk of the Court of Appeals and Appellate Divisions, the Chief Clerk for the Court of Claims, and for OCA employees, their OCA Director or Chief of Staff as applicable) and the Director of Financial Management.

### **1.060.5 Travel Reimbursements Exceeding Federal Rates**

The IRS has determined that per diem travel reimbursements to government employees (including all judges and nonjudicial personnel), which exceed the rates allowed by the Federal Government, must be reported for income tax purposes. "Excess amount" is defined as that portion of the reimbursement that is both greater than the applicable Federal rate and is not supported by receipts. Further, the IRS has determined that any meal expense reimbursements which meet the criteria, and which are received as a result of a non-overnight business trip, must also be reported for income tax purposes.

Effective April 1, 1994, the Judiciary's meal and mileage rates were equalized at the Federal (IRS) rate to minimize the tax implications of travel reimbursements received by UCS employees. Given this change, and the fact that receipts have always been required for lodging reimbursements, it is only the meal component of non-overnight travel reimbursements that must currently be reported for tax purposes. Accordingly, all meal reimbursements that are associated with "non-overnight" (day) trips, are subject to withholding of income and social security taxes.

For audit purposes, travelers are responsible for preparing expense reports such that reimbursement requests can be readily identified as applying to a particular date, day or overnight trip, and the city or town to which the meeting/work duties are located.

### **1.070.0 PER DIEM TRAVEL EXPENSE REIMBURSEMENT RATES FOR ALL NON-JUDICIAL AND JUDICIAL EMPLOYEES**

#### **1.070.1 Per Diem Rates**

- [UCS per diem rates](#)
- [Out of State per diem rates](#)
- [Foreign per diem rates](#)

#### **1.070.2 Mileage Reimbursement Rates for All Non-Judicial and Judicial Employees**

- [Current mileage rate](#)