

Appendix E – Terms and Definitions

\$24-\$24 Method:

Reimbursement method for long-term travel, actual up to \$24.00 for meals and incidentals and actual up to \$24.00 for receipted lodging for travel of 12 hours up to 24 hours.

50-Mile Limit (Rule):

The 50-mile limit or rule prohibits the reimbursement of per diem at any location within 50 miles of home or headquarters as determined by the normal commute distance.

-A-

Accountable Plan:

An expense reimbursement arrangement that satisfies three Internal Revenue Service conditions: Business connection, Substantiation, and Return of excess payments.

Advance:

With supervisor approval, a temporary travel advance provides funding for lodging, meals, and incidental (per diem) expenses while traveling on official state business and may remain outstanding for a maximum of 30 calendar days.

Advantage:

Advantage is the system to manage the recording, tracking, and reporting of Caltrans financials. Advantage is an integrated financial management solution that supports key accounting, budget, and procurement business processes.

Agency:

A department or other governmental unit.

Appointing Authority (Power):

Person or group defined by statute as having authority to make appointments to the state civil service.

Arduous Work Meal:

On rare occasions when an employee is required to physically or mentally work 10 hours or more (not including breaks for meals) for an extended period, the employee, with approval of the appointing authority, may claim the actual cost of an arduous work meal. Non-represented only (excluding Work Week Group 2).

-B-

Bargaining Unit:

Each unit is comprised of employees performing similar or related duties with a community of interest in wages, hours, and working conditions. Each bargaining unit selects an employee organization, which has exclusive rights to represent employees in that unit in bargaining with the State or during an adverse action.

Bargaining Unit Contracts:

Also known as Collective Bargaining Agreement. An agreement reached between the State of California and a union specifying the negotiated contract between the parties. Used synonymously with contract, labor contract, or Memorandum of Understanding.

Break in Assignment:

A short break taken by an employee of up to four (4) to six (6) weeks in a 12-month period that does not necessarily terminate a long-term assignment for tax purposes. A short break does not automatically create a new assignment. Employers must consider the facts and circumstances to determine the true intent of the assignment.

Business Expense:

Business expenses consist of charges for business phone calls, faxes, and telegrams; emergency clothing, equipment, or supply purchases that are job related; and other charges necessary for the completion of official business while on travel status.

Business Related Meals:

In some instances, the cost of business-related meal expenses may be allowed when clearly shown that it was impractical to conduct the State's business during working hours and that the meal took place in conditions beyond the employee's control.

-C-

California Code of Regulations (CCR):

The California Code of Regulations are the rules adopted by the State regulatory agencies to implement, interpret, or make specific the law enforced or administered by it, or to govern its procedure. Travel regulations are administered by the California Department of Human Resources (CalHR).

California Department of Human Resources (CalHR):

CalHR creates and administers compensation, benefits, training programs, the classification plan, and advocates for the interests of the State employer. The rules governing state travel are located in the California Code of Regulations (CCR).

California State Transportation Agency (CalSTA):

The California State Transportation Agency is a cabinet-level agency focused solely on addressing the state's transportation issues.

Callback:

A callback is a return to work causing an additional trip to the work location on a normal workday or any callback on an employee's day off (i.e. scheduled overtime).

Caltrans Electronic Forms System (CEFS):

CEFS is a menu-driven internet site that allows users access to Caltrans and other agency forms.

Capacity Controlled Fare (CC Fares):

Discount California Government airfare that is capacity controlled requiring a certain number of seats to be set aside for State use. CC fares are less expensive than YCAL fares and can be upgraded to YCAL when necessary.

Central Travel Account (CTA):

Centrally billed accounts provided by CitiBank for airlines, rail, and car rental charges made in Concur.

Clearing a Travel Advance (Recovery):

Recovery of a travel advance through the substantiation of travel expenses, return of excess travel advance amounts or collection from the employee.

Contract Vehicle:

The vehicle specified as the contract vehicle in the car rental contracts negotiated by the Department of General Services.

Cost Comparison:

An employee may use a more expensive mode of transportation and be reimbursed at the amount required for a less expensive mode of travel. A cost comparison of the two modes of travel must accompany the travel expense claim.

-D-

Department:

For the purposes of this guide, Department refers to the Department of Transportation.

Department of General Services:

The State agency that is responsible for the establishment, implementation, and maintenance of policies and procedures governing state-owned mobile

equipment that is used for passenger and equipment transportation and construction and maintenance work.

-E-

Employee Business Expenses (EBE's):

EBE's represent costs for conducting business and when paid by the employee, instead of the employer, can be claimed as a legitimate business deduction when the employee files a tax return. Employer provided advances or reimbursements of EBE's may represent taxable, reportable income.

Exception Request:

An exception to the travel rules requested by the appointing power prior to travel. The Division of Accounting's Travel Policy Section holds the delegation of authority to approve certain exceptions to the travel rules. This delegated authority extended to departments with the provision that all exception requests will be administered according to the criteria, considerations, and record keeping requirements set forth by the California Department of Human Resources (CalHR).

Excess Lodging Rate Request:

Form STD. 255C: a written request for permission to exceed the delegated lodging rate.

Excluded Employee:

An excluded employee is a non-elected officer or employee of the executive branch of government who is not a member of the civil service. Synonymous with non-represented employee.

-F-

Fringe Benefits (FB):

Amounts paid by the employer on behalf of employees, something in addition to regular pay. Unless a Fringe Benefit (FB) is specifically fully or partially exempted under the tax code or defined as tax deferred by regulation, the FB payment/value is taxable, reportable income.

-G-

Government Equity Claim:

An equity claim defined under Government code 905.2 as a claim against the State for which there is no legal obligation on the part of the State to pay for claimed damages or no appropriation is available for payment, but the claimant is requesting equitable relief from the State.

-H-

Headquarters:

Headquarters are established by the appointing power for each state officer and employee and is defined as the place (e.g.: building, maintenance station, equipment shop) where the majority of an employee's work is performed or where the employee returns to when work assignments are completed, or the place to which he or she returns upon completion of special assignments, or as the California Department of Human Resources (CalHR) may define in special situations. An employee's work headquarters is consistent with the location/county specified in the job posting by which the employee was hired unless the employee's supervisor provides written change in the employee's work headquarters.

Home Storage:

Home storage is defined as storing any state-owned vehicle at an employee's home or in the immediate vicinity of their home for more than 72 nights over a 12-month period or for more than 36 nights over any three (3) month period. Nights may be non-consecutive and include weekends.

-I-

Incidental Expense:

Fees and tips given to porters, baggage carriers, hotel staff and staff on ships.

Indefinite Long-Term Assignment:

Employment away from home in a single location wherein the employment assignment expected to last, or in fact, lasts more than one year. Travel reimbursements for indefinite long-term assignments are reportable and taxable.

Info Advantage:

The business intelligence and reporting solution that provides managerial/operational reporting and data analysis functionality. Info Advantage provides the capability for users to generate pre-defined, standard reports as well as to design and generate ad hoc reports.

In-State Travel:

Travel within the boundaries of the state or through areas immediately adjacent to the state while performing business in California. The bordering state travel must be incidental to the in-state trip.

Invoice:

An itemized statement of charges for merchandise sold or services rendered to the purchaser.

-L-

Lease:

A lease is a contract for the possession of a building in consideration of payment of rent as is usually for a specified period of time.

Long-Term Assignment (LTA):

A long-term assignment is any assignment of 31 days or more in a single location a minimum of 50 miles away from an employee's headquarters and primary residence. The long-term assignment is not considered permanent due to the temporary nature of the assignment, the appointment, or scheduled completion date of the project. An employee returning home for weekends or incidental short-term travel to another location does not break the continuity of a long-term assignment.

Long-Term Assignment Differential (LTAD):

A long-term assignment differential is a monthly pay differential in lieu of long-term per diem (meals, incidentals, and receipted lodging) for long-term assignments which have been determined at the outset to exceed one year in a single location. The differential is limited to Bargaining Unit 9 and 11 employees and excluded employees designated as S09 and M09.

-N-

New Hire:

An employee who is new to State employment or reinstating to State employment after a permanent separation.

-O-

Object Code:

A three-digit code used to budget, account, and report costs according to the types of goods or services (i.e. supplies, per diem, etc.) purchased or consumed.

Out-Of-State Travel:

Out-of-state travel is defined as any travel outside the State of California for the purpose of conducting business outside the state. It does not include trips through or stopovers in bordering states incidental to travel within points in California.

Overtime Meal:

A meal allowed enabling an employee to continue working overtime before or after a regularly scheduled workday when he or she cannot be expected to return home for a meal.

-P-

Per Diem Expenses:

Lodging, meals, and incidentals incurred as a result of business travel at least 50 miles away from headquarters and home in order to conduct State business.

Personal Expense Differential:

Reimbursement for personal, non-receipted expenses as a result of State business more than 50 miles from home and headquarters. The personal expense differential applies to Bargaining Unit 9 employees.

Personal Use of a State Vehicle (PUSV):

The value of personal use (commute) by an employee of a state-owned or leased vehicle (including daily rental cars) is taxable income and must be reported to the State Controller's Office.

Personnel Management Letter (PML):

Memos that are the official documents used to transmit information, policy, and procedure from the California Department of Human Resources (CalHR) to California State government departments and agencies.

Phase:

Projects may be assigned none, one, or many phases. Phases identify specific funding information since funding often differs for each phase of a project.

Primary/Permanent Residence:

A primary and permanent residence is the actual dwelling place of the employee, which bears the most logical relationship to the employee's headquarters and is determined without regard to any other legal or mailing address. If the employee maintains more than one dwelling, the Department will designate the employee's primary/permanent residence.

Project Number:

A code used to identify and classify all increments of work, expenditures, or revenue authorized by Caltrans. The project number contains information based on legal, budget, or administrative authorities.

-R-

Receipt:

Proof of cash or other asset(s) received; proof of payment.

Recruitment:

Travel required for the purpose of filling vital positions requiring special skills.

Refund:

An amount paid back, or credit allowed as a result of an over collection or payment.

Reimbursement:

Exempt, Excluded, and Represented State of California employees who incur authorized expenses related to official State business, including travel, can apply for reimbursement. Provisions in Government Code, the California Code of Regulations (CCR), policy memos, and current Memoranda of Understanding are the basis for the information on this page.

Regulation:

A rule adopted by a State regulatory agency to implement, interpret, or make specific the law enforced or administered by it, or to govern its procedure.

Relocation:

Relocation is a permanent change in residence because of a change in assignment, promotion or other reason related to an employee's duties.

Rent and Utilities Method:

Reimbursement for actual individual expense, substantiated by receipts, for lodging, utilities, etc. up to a maximum of \$1,130 per calendar month while on long-term assignment, plus an allowance for meals and incidentals.

Reporting Code:

A reporting code is used when it is necessary to include special information with a Project code for identification or cost reporting purposes.

Represented Employee:

A state employee other than a management, supervisory, or confidential employee represented by a union.

-S-

Secondary Residence:

When an employee maintains more than one dwelling that meets the criteria in CCR Section 599.616 and 599.616.1, these are secondary residences.

Short-Term Rentals:

This is a residential property that is rented to a visitor for fewer than 30 days through centralized online platform. The rental is advertised and payments for the rental are securely processed. Airbnb is an example of short-term rental.

Short-Term Travel:

Trips of such duration that weekly or monthly rates are not obtainable and will be discontinued after the 30th consecutive day assigned to one location.

Single Location:

A single location is a major metropolitan area, cities in the vicinity of one another, and locations that straddle county or state lines.

Skelly Hearings:

A meeting held so that an employee may present his or her response to a proposed adverse action.

State Administrative Manual (SAM):

A reference source for statewide policies, procedures, regulations, and information developed and issued by control agencies such as the Governor's Office, Department of General Services (DGS), Department of Finance (DOF), and California Department of Human Resources (CalHR).

State Controller's Office (SCO):

The State Controller serves as the State's Chief Financial Officer. The State Controller's Office accounts for and controls disbursement of all state funds. Determines legality and accuracy of every claim against the State. Issue warrants in payment of the State's bills. Administers the Uniform State Payroll System; Audit and process all personnel and payroll transactions for state civil service employees, exempt employees and California State University employees. Inform the public of the State's financial condition. Administer the Unclaimed Property Law. Inform the public of financial transactions of city, county, and district governments.

State Vehicles (Pool Vehicles):

Any motor vehicle, as defined by California Vehicle Code Section 415, owned by the State. Such motor vehicles leased or rented by the State are also included in this definition for the purposes of these Guidelines. State owned vehicles are vehicles maintained by the Department of General Services (DGS) for use by state agencies in the conduct of official state business.

-T-

Telecommuting:

The partial or total substitution of computers or telecommunication technologies, or both, for the commute to work by employees residing in California.

Temporary Long-Term Assignment:

Employment away from home in a single location wherein employment is realistically expected, and in fact, lasts one year or less. Travel reimbursements for temporary long-term assignments are non-reportable and non-taxable.

Third Party Vendor:

A third party vendor is an individual or organization other than the principals involved in a transaction. Payment is made to a third party, not directly to the individual or business providing the goods or services. Third party vendors (i.e. Expedia and Priceline) are generally located on the Internet.

Training:

Participation in a program of instruction (with lesson plan, instructor, or instructional device) to acquire skills and knowledge to meet job requirements.

Transient Occupancy Tax:

The room tax imposed by the cities and counties within the State of California.

Transportation Expenses:

Transportation expenses consist of the charges for commercial carrier fares; private car mileage allowances; emergency repairs to state cars; overnight and day parking of state or privately-owned cars; bridge and road tolls; necessary taxi, bus, or streetcar fares; and all other charges essential to transport the employee to and from the employee's headquarters in the conduct of official state business. Uber and Lyft are permissible transportation services.

Transportation Network Companies:

These companies provide prearranged transportation services for compensation using an online-enabled application or platform to connect passengers with drivers using a personal vehicle. Uber and Lyft are examples of transportation network companies.

Travel Advance:

A travel advance may be issued to provide advance funding or lodging, meals, and incidental expenses while traveling on official State business and may remain outstanding for a maximum of 30 calendar days.

Travel Expense Claim (TEC):

Form FA-0302: an itemized accounting of travel expenses for which an employee is seeking reimbursement.

Travel Expenses:

Travel expenses include per diem expenses, transportation expenses, business, and miscellaneous expenses associated with official state travel.

-U-

Unit Code:

A four-digit cost code used to identify a part of an organization.

Upgraded Vehicle:

Any vehicle rented at a rate higher than the contract vehicle.

-W-

Warrant:

An order drawn upon the State Treasury by the State Controller that directs the State Treasurer to pay a specified amount to the person named or to the bearer. A warrant is similar to a check.

Withholding:

The process of deducting an amount from a salary or wage payment representing the estimated federal or state income tax of the individual and that the employer must pay to the taxing authority.

-Y-

YCAL Fare:

Discounted California Government contracted airfare that is unrestricted, has last seat availability, and is fully refundable.