

<p>U.S. DEPARTMENT OF LABOR EMPLOYMENT AND TRAINING ADMINISTRATION</p> <p>Bureau of Apprentices- ship and Training Washington, D.C. 20213</p> <p>Symbols: TDT/MMW</p>	<p><u>Distribution:</u></p> <p>A-539 All Tech. Hdqtrs.</p> <p>A-544 All Field Techs.</p>	<p><u>SUBJECT:</u> <u>CODE:</u> 902</p> <p>Travel Instructions</p> <p><u>ACTION:</u> Due date:</p>
<p><u>PURPOSE:</u> To advise BAT staff of the Department's policy as described in the copies of the attached <u>ETA Travel Bulletins:</u></p> <p>No. 85-14 Use of Government Cars for Commuting</p> <p>No. 85-15 Transportation Between Residence and Office or Terminal Involving Overnight TDY</p> <p>No. 85-17 Per Diem Outside the Continental United States</p> <p><u>ACTION:</u> All BAT Regional Directors should ensure that copies of this Circular are distributed to their technical staff <u>as soon as possible.</u></p> <p>Any question regarding the attached documents should be discussed with your Regional OASAM.</p> <p>Attachments</p>		

U.S. Department of Labor

Employment and Training Administration
601 D Street, N.W.
Washington, D.C. 20213



August 30, 1985

TRAVEL BULLETIN NO. 85 - 14

FROM:

Edward Sienkiewicz
EDWARD SIENKIEWICZ
Chief, Administrative Services

SUBJECT: Use of Government Cars for Commuting

Attached is a memorandum to all DOL Travelers informing them of the revisions to the Tax Code requiring us to report the use of a government car for commuting as income. The Department has elected not to withhold Federal Income Taxes on this benefit.

Please disseminate a copy of the attached memorandum to all travelers and post copies in areas where employees are most likely to read it. This should be accomplished as soon as possible.

Attachment

U.S. Department of Labor

Office of the Assistant Secretary
for Administration and Management
Washington, D.C. 20210



AUG 27 1985

MEMORANDUM FOR: ALL DOL TRAVELERS
FROM: *WRP* WILLIAM R. REISE
Comptroller for the Department
SUBJECT: Use of Government Vehicles
for Commuting

The Deficit Reduction Act of 1984 (Public Law 98-369) and the Contemporaneous Recordkeeping Requirements, Repeal (Public Law 99-44) require that certain noncash fringe benefits be subject to Federal Income Taxes, as well as Social Security and/or Medicare taxes. Among these noncash benefits is the use of a Government vehicle for commuting. The IRS has issued regulations valuing this benefit at \$3.00 each time a vehicle is used to commute. The law requires the value of these benefits, retroactive to January 1, be reported to the IRS as wages paid to the employee. The Department is currently awaiting clarification from the IRS on how it defines commuting. Thus, we can not with certainty state which employees will have this benefit reported to the IRS or the amount which will be reported.

The IRS regulations require that any Social Security or Medicare taxes on this benefit be withheld from monies due the employee, but provide the employer the option of whether or not to withhold for Federal Income Taxes. Since the current year's deduction will be made from the employee's last salary check of the year and could be sizeable in amount, the Department has elected not to withhold Federal Income Taxes for the current year. However, Social Security and Medicare deductions will be taken. The Department's election not to withhold Federal Income Taxes does not relieve employees of their responsibility to report this benefit on their personal income tax returns and to pay any taxes due on it.

This memorandum is to put employees on notice of these laws and to inform you of our decision not to withhold Federal Income Taxes. We will advise you further when we hear from the IRS.



September 3, 1985

TRAVEL BULLETIN NO. 85 - 15

FROM: *Edward Sienkiewicz*
EDWARD SIENKIEWICZ
Chief, Administrative Services

SUBJECT: Transportation Between Residence
and Office or Terminal Involving
Overnight TDY

This Travel Bulletin is issued to clarify the Department's policy for reimbursing an employee for the cost of traveling between the office and their residence when leaving for or returning from a TDY assignment involving at least one night's lodging. The policy previously issued stated that this travel was the same as though the employee traveled directly to or from a common carrier terminal as set forth in DLMS-7, Section 144(a)(1). We have received additional inquiries on the Department's policy in this area, and thus, believe it necessary to provide the specifics as to when and in what amount the Department's policy allows employees to be reimbursed.

The Department's policy with regard to taxicabs and airport limousine services is as follows:

Travel To or From Common Carrier Terminals

- Employees shall where practicable, use the least expensive method of public transportation available. Use of taxicab shall be allowed when less expensive means of public transportation are inadequate to enable timely completion of the employee's mission or would impose a hardship on the employee (i.e. transporting luggage on local bus or subway due to location of terminal, when use of bus or subway would require excessive travel time, etc.). Where feasible, limousine service shall be used in lieu of taxicabs. Where savings to the Government would be realized, taxicabs should be limited to use to and from limousine terminals. Taxicab fares shall not be reimbursed where direct courtesy bus or limousine transportation is available, unless cost justified. Taxicab

fares are limited to \$15.00 plus tip unless a greater fare is authorized or specifically approved as advantageous to the Government.

Travel To and From the Office

- When it is not practicable for employees to use their normal method of commuting or a less expensive means of transportation than a taxicab to or from the office on the day they depart for or return from a TDY assignment involving at least one night's lodging, the use of a taxicab shall be allowed subject to the same conditions and limitations on the use of taxicabs to or from a common carrier terminal. This includes instances in which an employee must come to the office to pick-up a GOV before commencing the TDY assignment and may be authorized in addition to reimbursement between the office and the terminal. Use of taxicab to and from the office should be authorized in advance of the employee's departure for the TDY assignment. This authorization may be oral. The authorization to use a taxicab is separate from the authorization necessary to exceed the \$15.00 plus tip limitation on taxicab fares. Thus, the employee must obtain separate authorization to exceed the \$15.00 plus tip limitation. This authorization may also be oral. Approval of the voucher will represent authorization to the servicing finance office

The reimbursement for the use of a personally owned vehicle (POV) to travel to or from the office or common carrier is based upon the allowable amount for a taxicab as follows:

Travel To or From Common Carrier Terminal

- Reimbursement shall be paid for a round trip from an employee's residence to the common carrier terminal for a POV plus any tolls or other fees on the day an employee leaves or returns from a TDY assignment. The reimbursement may not exceed a one-way taxicab fare. The \$15.00 plus tip limitation applies in these instances.
- Reimbursement shall be paid for the use of a POV, plus tolls or other fees for a trip from the office to the terminal to the residence on the day the employee leaves on a TDY assignment. The reimbursement may not exceed a one-way taxicab fare plus tip between the office and the terminal. The \$15.00 plus tip limitation also applies in this instance.
- Reimbursement shall be paid for the use of a POV between either the office or residence and a common carrier terminal, plus tolls, parking fees, or other fees when an employee

leaves his POV at the terminal while away on a TDY assignment. The reimbursement may not exceed the sum of the usual one-way taxicab fares for each way between the terminal and the travelers's home or office. The \$15.00 plus tip limitation applies for each fare.

To or From the Office

- When the use of a taxicab between an employee's residence and office has been approved on the day he/she departs or returns to or from a TDY assignment involving at least one night's lodging, the employee shall be reimbursed for the use of a POV for a round trip between the office and their residence not to exceed the usual taxicab fare plus tip. The \$15.00 limitation on taxicab fares applies. This may be authorized in addition to reimbursement between the office and the terminal.

- When use of a taxicab has been approved and employee does not normally use POV to commute between home and office, reimbursement for one-way use of POV to the office on day of departure and on day of return shall be paid. However, neither the FTR nor the DLMS provide for reimbursement for parking at the office. The total reimbursement is limited to the usual round trip taxicab fare plus tip. The \$15.00 plus tip limitation on taxicab fares for each way also applies.

- When an employee normally uses a POV to commute to and from work, reimbursement for one-way use of POV between the office and residence on the day the employee departs or returns from TDY involving at least one night's lodging may not be paid. (See 59 CG 333)

Tips are limited to 15 percent when the reimbursable fare exceeds \$1, and may be increased to the next multiple of five.

Supervisors should also be advised that when it is to the benefit of the Government, employees should be instructed to report directly to their temporary duty station rather than first reporting to the office.

If you have any questions regarding this matter, please contact Blane Altizer, 376-7006



SEP 16 1985

TRAVEL BULLETIN NO. 85 - 17

FROM:

Edward Sienkiewicz
EDWARD SIENKIEWICZ

Chief of Administrative Services

SUBJECT: Per Diem Outside the Continental U.S.

Attached is a memorandum from William R. Reise, Comptroller for the Department to Robert M. Belkin, Regional Administrator - OASAM, New York Region, revising the Department's policy on per diem outside the Continental U.S. when the traveler occupies non-commercial lodging. This policy is in-line with policies at other Federal agencies and will become effective at the Department on October 1, 1985.



SEP 5 1985

MEMORANDUM FOR: ROBERT M. BELKIN
FROM: WILLIAM R. REISE
Comptroller for the Department
SUBJECT: Required Receipts and Back-up Documents
for Travel Outside the Continental U.S.

This memorandum responds to your July 12, request for clarification on the Department's policy on per diem in Puerto Rico and the Virgin Islands when the traveler uses non-commercial lodging. The Department's policy with regard to the use of non-commercial lodgings, whether inside or outside the Continental U.S. is set forth in DLMS-7 Paragraph 141(e)(4)(b). The policy as set forth in this Paragraph is:

"Meals and miscellaneous allowances will be at a reduced rate of \$10 per day. This daily allowance will be increased up to a maximum allowance of \$23 a day based on actual costs incurred if an employee furnishes proof that a greater allowance than \$10 is justified; therefore, receipts for groceries and receipts for meals taken away from the lodging, and/or receipts for miscellaneous expenditures must accompany the travel voucher for use in determining the proper increased allowance. In lieu of receipt, miscellaneous expenditures will be itemized on the travel voucher."

The policy does require receipts for meals in all instances.

We have reviewed this policy with respect to travel outside the Continental U.S. In this connection, we inquired into the policies of other Federal agencies. It is their policy to provide the employee one-half the established per diem when they occupy non-commercial lodgings. We believe this same policy should be adopted at the Department. Therefore, effective October 1, 1985, an employee on temporary duty outside the Continental U.S. who resides in non-commercial lodgings will be paid one-half the established per diem rate for the area. Since this is per diem, the employee need not supply receipts.

The DLMS-7 in Paragraph 141 (a)(2) requires travelers to submit lodging receipts only when requested in writing for voucher audit or verification. The Department has the authority to request proof for any item claimed on a travel voucher if there is cause to challenge the reasonableness of the expenditure. This is the same for all travel where allowance is based on per diem. Receipts are required where reimbursement is based on actual expenses.

Please inform travelers of the above change in policy.