

College Operating Procedures (COP)



Procedure Title: Employee Class C Subsistence Travel
Procedure Number: 04-0104
Originating Department: Office of Financial Services

Specific Authority:

Board Policy 6Hx6:4.12
Florida Statute 112.061
Florida Administrative Code

Procedure Actions: Adopted: 05/94; 06/09; 02/10

Purpose Statement: This procedure establishes the guidelines for reporting Class C travel subsistence related to official college business and the method of payment for Class C travel subsistence to college employees.

NOTE: CLASS C TRAVEL REIMBURSEMENT HAS NOT BEEN REINSTATED BY FLORIDA STATUTE.

Guidelines:

This procedure pertains to Florida SouthWestern State College employees' Class C travel subsistence.

Procedures:

I. TRAVEL AUTHORIZATION

A. GENERAL REQUIREMENTS

All travel must be authorized and approved in writing by the traveler's supervisor prior to the commitment of travel funds except in the case of emergencies.

EMERGENCY TRAVEL: Whenever travel has been performed because of an emergency and without prior approval, a completed Employee Class C Travel Authorization and Request for Subsistence form must be submitted upon completion of the travel and prior to the payment to the employee.

B. EMPLOYEE CLASS C TRAVEL AUTHORIZATION AND REQUEST FOR SUBSISTENCE PAYMENT

Travel authorization shall be given by completion and signing of the Travel Authorization section of the Employee Class C Travel Authorization and Request for Subsistence Payment, form BO-005.

The following information is required to be provided in the TRAVEL AUTHORIZATION section of the form:

1. Travel Purpose and Benefit to College - A brief description of the purpose of the travel.
2. Estimated Travel Costs - Provide an estimate of Meal Subsistence to be paid.
3. Dates of Travel - Provide the date of this trip - Multiple dates for two or more day trips is allowed if the business purpose for the trips is the same.
4. Traveler's Signature - The traveler's signature affirms that the travel is necessary and connected with official business of the college.
5. Supervisor's Signature and Title - The supervisor signs the form signifying approval of the travel.

The traveler's supervisor must keep a copy of the completed travel authorization form until the travel is completed.

C. CLASS C TRAVEL

Travel for short or day trips where the traveler is not away from his/her headquarters overnight.

D. SUBSISTENCE PAYMENTS

Payment for Class C Travel Subsistence will be made upon completion and submission of the Employee Class C Travel Authorization and Request for Subsistence Payment (BO-005) to the Payroll Office.

Class C Travel Subsistence payments are taxable compensation to the employee and are included in the employee's payroll check. Subsistence payments will be added to the employee's paycheck and W-2 earnings statement as "Other Compensation" and will have appropriate payroll taxes withheld.

NOTE: Florida SouthWestern College reimburses Class C Travel to non-employees in accordance with College Operating Procedure 04-116 - Travel Procedures.

E. SUBSISTENCE RATES

1. **Class C** travel subsistence rates will be paid to employees for Class C travel as follows:
 - a. **Breakfast** - \$6.00 per day when travel begins **before** 6:00 AM and **extends beyond** 8:00 AM.
 - b. **Lunch** - \$11.00 per day when travel begins **before** 12:00 Noon and **extends beyond** 2:00 PM.

c. **Dinner** - \$19.00 per day when travel begins **before** 6:00 PM and **extends beyond** 8:00 PM.

F. TRAVEL ADVANCES

Advance payments for Employee Class C Travel Subsistence are not allowed.

G. EMPLOYEE CLASS C TRAVEL AUTHORIZATION AND REQUEST FOR SUBSISTENCE PAYMENT (BO-005)

1. TRAVELER INFORMATION

Print or type:

- a. your first and last name,
- b. social security number,
- c. department number to which the travel is to be charged,
- d. the General Ledger Code (G.L. CODE) for the type of travel;
 - ie: 60501 for In-district travel,
 - 60502 for Out-of-district travel,
 - 60503 for Out-of-state travel,
- e. headquarters or campus,
- f. residence if travel originates or ends at home.

2. TRAVEL AUTHORIZATION

This section must be completed prior to the beginning of the trip. The purpose of the trip, or trips if more than one, and the date of the trip or trips. The traveler's supervisor must keep a copy of this form until the travel is complete. Upon completion of the travel, the supervisor should return the form to the traveler so that he/she may complete the voucher section of the form. The completed form must be signed and dated by both the traveler and the traveler's supervisor.

3. VOUCHER FOR PAYMENT OF CLASS C TRAVEL SUBSISTENCE

This section must be completed and submitted to the Payroll Office upon completion of the travel. **Incomplete forms will be returned to the traveler and will delay payment.** An explanation of the items on the form are as follows:

Itinerary

Date - This column reflects each day while on Class C travel status.

From - The city from which the travel originated.

To - The city to which the traveler arrived.

Beginning Time - The hour and minute of departure.

Ending Time - The hour and minute of the traveler's return to work or home.

The time is used to determine the rate of subsistence paid.

Note: There should be at least two entries in the itinerary section when the trip involves a round-trip return. When the return is to the same place as the departure, a notation of "AND RETURN" will be accepted for the second entry.

Breakfast/Lunch/Dinner - Enter the allowable meal subsistence rate for each day.

Other - This would be used to document other taxable payments related to an employee's travel.

Total - Sum the \$ **amount** of expenses on each line.

AMOUNT DUE EMPLOYEE - Sum the Total amounts on each line.

H. APPROVAL SIGNATURES

The traveler and the employee's supervisor must sign and date the voucher section of the form.

I. SUBMIT TO PAYROLL OFFICE

The completed form should be sent to the staff responsible for travel in the Office of Financial Services. After review and approval by travel staff it will be forwarded to the Payroll Office which will include the total amount of the Class C Subsistence payment in the employee's next paycheck. Employees should check with the Payroll Office for payroll submission deadlines.