

## Department of Administrative Services - State Accounting Enterprise

<b>Section</b>	<b>Procedure Number</b>	<b>Page Number</b>	<b>Effective Date</b>
PRE-AUDIT	210.109	1 of 1	July 1, 2003
<b>Subject</b>	TRAVEL GENERAL – OFFICIAL DOMICILE – TRAVEL STATUS		

1. Any subsistence (meals and/or lodging) allowance received by an employee while he/she is not in travel status is taxable subject to withholding to the employee and will be included on their W-2 form. This includes such items as meals, lodging and receptions in the official domicile or residence if the cost is reimbursed by the State.
2. "Travel Status" is defined by the IRS as having lodging either the day of the meal reimbursement or the night previous to the meal reimbursement.