



# State of Arizona Accounting Manual

Topic 50 Travel  
Section 35 Long-term Subsistence

Issued 05/01/15  
Page 1 of 2

## INTRODUCTION

The conduct of State business occasionally requires a traveler to remain in travel status for extended periods of time in one location. These special situations entail special policies and reimbursement rates that apply when a State traveler is assigned to remain in travel status at a given location for more than thirty (30) days.

## POLICIES

1. *Long-term travel of more than thirty (30) days, but less than one (1) year.*
  - 1.1. Long-term travel realistically and genuinely anticipated to last more than thirty (30) days, but less than one (1) year, is considered transitory.
  - 1.2. For the first seven (7) days of travel, travelers may be reimbursed using the regular lodging and reimbursement rates, while they are arranging for long-term accommodations.
  - 1.3. Travelers temporarily assigned to an in-state duty post that is more than fifty (50) miles from both the traveler's residence and his regular duty post for periods of thirty (30) days or more are reimbursed at the long-term rates in the "Travel Reimbursement Tables."
  - 1.4. Reimbursement rates for in-state long-term travel are established and listed in the "Travel Reimbursement Tables."
  - 1.5. Actual lodging expenses, including all related costs such as rent and utilities, up to the limits contained in the "Travel Reimbursement Tables" may be reimbursed.
  - 1.6. The traveler qualifying for long-term subsistence should be provided a State-owned cell phone or be reimbursed for telecommunication charges in a manner prescribed in SAAM 5560 dealing with wireless devices used to conduct State business.
  - 1.7. Receipts are required for all charges for which reimbursement is requested.
  - 1.8. Reimbursement rates for out-of-state long-term travel extending beyond thirty (30) days are to be determined by the State Comptroller, in consultation with the employing agency, on a case-by-case basis before lodging arrangements are made.

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Topic 50 Travel

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Page 2 of 2

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2. *Long-term travel of more than one (1) year.*
  - 2.1. Travel away from one's residence and permanent duty post to a single work location that is realistically and genuinely anticipated to last more than one (1) year is considered indefinite. Any travel expenses reimbursed during that period must be treated as taxable income subject to withholding for income and employment taxes (i.e., Social Security and Medicare).
  - 2.2. An indefinite assignment that is realistically and genuinely anticipated to last more than one (1) year shall be considered indefinite regardless of whether it actually does exceed one (1) year. Thus, any amounts withheld in connection with the employee's travel expense reimbursements would not be refundable if the assignment, by ending prematurely, becomes transitory.
  - 2.3. If a transitory assignment is realistically and genuinely anticipated to last less than one (1) year, but is extended at some later date beyond one (1) year, then the assignment will be considered indefinite from the date the employer's or employee's realistic and genuine expectations change. The travel expense reimbursements would not be taxable for the period of the assignment that is transitory, but would be taxable from the date the travel becomes indefinite.