



State of Arizona Accounting Manual

Topic 90 Special Topics
Section 53 **Treatment of Volunteers, Unpaid Interns and
Employees of Other Governments**

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INTRODUCTION

A significant number of SAAM Sections deal with those individuals directly or indirectly compensated by the State—some of whom are employees and others who fall into the category of contractors, whose employers are paid by the State.

The State, however, receives services from a number of individuals who are not compensated directly or indirectly by the State: volunteers, unpaid interns and employees of other governments. In this policy statement, anyone falling into any of the categories under consideration will be referred to as a “special worker.”

These individuals and their employers, if any, are not compensated by the State, but may find themselves qualifying for certain reimbursements from the State; may have certain access to State systems, equipment and facilities; may find themselves subject to certain State reporting and tax requirements; etc.

This section of SAAM discusses some of the special conditions that apply to these special workers. It does not apply to very short-term engagements of unique or infrequent occurrence (such as the reimbursement of travel-related expenses of witnesses, or the cost of meals and lodging for those in temporary custody of the State).

Special workers are not State employees and nothing in this policy creates an employment relationship between the State and a special worker.

POLICIES

1. Special workers are not State employees and are not entitled to the benefits that accrue to State employees. Such benefits include, but are not limited to:
 - 1.1. Retirement benefits.
 - 1.2. Health care benefits.
 - 1.3. Compensated leave.
 - 1.4. Any other programs or benefits made available to State employees through the Benefits Division of the ADOA.

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2. Special workers shall be reimbursed for travel authorized to conduct business for the State of Arizona and other business expenses approved for reimbursement through HRIS.
 - 2.1. Agencies may contact Central Payroll to assist in establishing special workers in HRIS.
 - 2.2. Special workers are to be reimbursed for travel-related expenses at the same rates that apply to State employees. (See SAAM 5095.)
 - 2.3. Special workers are subject to any travel-related policies set forth in SAAM Topic 50, Travel.
 - 2.4. Special workers are to use the same forms (Forms GAO-503, 502, 509, etc.), used by State employees for claiming travel reimbursements or other business reimbursements.
 - 2.5. Amounts paid or reimbursed to special workers may, depending upon their nature, may be taxable (as they would be for a State employee).
 - 2.6. Generally, unless acting in the capacity as an appointed officer of the State, special workers must provide receipts (such as for meals) or other documentation, if attainable, to qualify for reimbursement.
 3. Special workers may:
 - 3.1. Ride as passengers in State-Owned, State-Contracted or State-Rented vehicles.
 - 3.2. At the discretion of the agency head to whom the special worker directly or indirectly reports, operate State-Owned, State-Contracted or State-Rented vehicles.
 4. Special workers may be granted limited access to State facilities and automated systems.
 - 4.1. The degree of access to facilities is to be determined by the agency to whom the special worker directly or indirectly reports.
 - 4.2. The degree of access to automated systems, if any, is to be strictly limited. A special worker may not be granted any role in any State automated system that would permit him to authorize the expenditure or transfer of State monies.