



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	06	EXPENDITURES AND TRAVEL	Effective Date	7/1/2015
Sub-section	03	Employee Travel	Revision Date	4/30/2015
SAM Ref	5-10			

BACKGROUND

Employees traveling in the performance of their assigned duties are eligible for reimbursement of travel expenses in accordance with established travel guidelines. State Statutes, Section F of the Compensation Plan (also known as the Uniform Travel Schedule Amounts - UTSA) established by the Office of State Employment Relations, Union Contractual guidelines and interpretations of the guidelines determine the costs that are eligible for reimbursement. This section of the manual discusses the policies and procedures to be followed in reimbursing travel expenses but does not cover the determination of what expenses are reimbursable.

The Internal Revenue Service (IRS) has notified the State of Wisconsin that reimbursements to employees of taxable travel expenses must be reported on a W-2. The IRS has also stated that the State as an employer must withhold federal income and employment (social security) taxes on employee taxable travel reimbursements. The Wisconsin Department of Revenue has instructed the State Controller’s Office that it must withhold state income tax on reimbursements of taxable travel. To comply with these requirements the State of Wisconsin has determined that the most feasible means for withholding on these taxable payments is to reimburse all employee travel expenses through the payroll system. This is done by processing travel expense reimbursements using the STAR Expense Module. Items processed through this module are paid through the payroll system along with the employee’s paycheck. Payment through the payroll system allows calculation of required withholdings for those items that are considered taxable reimbursements. It also allows these reimbursements to be properly included on an employee’s W-2.

LIST OF TAXABLE TRAVEL EXPENSES

The following list includes those expenses that if reimbursed to the employee (or paid on behalf of the employee) are considered taxable. This list does not contain all possible reimbursements that might be considered taxable but includes the most common items.

Taxable Travel Reimbursements

1. Meals that are not preceded or followed by an overnight stay away from home.
2. Moving expenses that are not deductible are taxable. These include:
 - The moving stipend (If the employee documents and provides receipts to support the items covered by the stipend **and** the expenses covered are considered as deductible moving expenses by the IRS then the portion of the stipend used for this purpose is not taxable to the employee).
 - Temporary lodging associated with moves.
 - The mileage reimbursement in excess of the IRS mileage rate for transportation from the old residence to the new residence. The state reimburses this mileage at the business mileage rate (CY2015 this rate is \$0.51). The allowable IRS mileage rates for moves are: CY2014 \$0.235 and CY2015 \$0.23.



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- All moving costs are taxable if the 50 mile rule is not met. For moving expenses to be deductible under IRS rules, the distance between the new job location and the old residence must be at least 50 miles farther than the distance between the old residence and the old job location. Even if the 50 mile rule is met the items in 2. above are still taxable. Note that Wisconsin currently reimburses under a 35 mile rule so state guidelines may allow reimbursements of moving expenses in certain instances that are fully taxable under the IRS regulations.

TRAVEL ADVANCES

Section 16.53(1)(cm) Wis. Stat. indicates that an agency head may advance money to an employee for travel expenses. The amount that can be advanced is limited to no more than 80% of the estimated out of pocket expenses for the travel. Form DOA-6094 – Advance Travel Expense Request should be completed and signed by the employee and their supervisor to document the calculation of the amount of the travel advance. Travel advances are only available for specific trips/time periods. They are no longer authorized on a continuous basis.

Travel advances are issued through the Expense Module and are therefore paid to the employee through the payroll system. Deduction of the advance from claimed travel expenses also occurs in the Expense Module.

EXPENSE MODULE

When an employee enters information in the Expense Module to claim reimbursement of eligible travel expenses they must associate an “expense type” with each claimed expense. The expense type identifies the type of expense being claimed (mileage, meals, lodging, etc.) and also whether the expense is taxable or non-taxable. Selection of the correct expense type is important in properly identifying taxable reimbursements and in allowing proper reporting of the costs of the various travel expenses. Each expense type has an assigned account code. The account code will be the expenditure code that is posted to the ledgers when the transaction is completed. Most expense types are assigned account code 7300000 – Travel Expenditures. Some of the expense types are assigned a moving expense account type and others have various other account codes. Also each expense type is included in an expense group to simplify reporting information from the Module. See Exhibit A for the list of expense types.

In addition to the expense type the employee will have to select a business purpose for the expense claimed on a travel reimbursement request. The business purpose is selected from a drop down menu. Because the business purpose is part of the header information an employee will need to complete separate travel reimbursement requests (different document numbers) for each business purpose.

The description field in the header is also a required field but is free form and the system allows anything to be entered. The reference field, in the header, is not a required field but has a lookup feature that can be used by employees to select certain choices. It is also a free form field so anything can be added that is not already included on the list.



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The Expense Module uses workflow. Once the employee has completed and submitted the request the workflow will route it to the supervisor (approver) and the preauditor for approvals. If an expense type on the claim includes an out-of-state designation the workflow will be as follows: employee to supervisor (approver) to preauditor to Division Administrator to Agency Head. The preauditor role has the ability to make changes to the expense claim but the approver role does not have this ability.

Agencies will be able to report out information from the Expense Module in a variety of ways based on the different fields used. For example, information can be obtained on each of the expense types or, for an expense group. Additionally, the location code can be used to report information on expenses by location. Using combinations of different fields, information on the different types of expenses for any of the business purposes can be reported. Information on an employee’s expenses by type and purpose can be generated. However, to obtain the information it must have been entered into the Expense Module.

EXPENSES NOT REIMBURSED THROUGH THE EXPENSE MODULE

Expenses that are not processed through the Expense Module will not be available for any reporting out of the Expense Module. Travel expenses for items charged on a p-card (airfare, lodging, car rental, etc.) are not paid through the Expense Module. They are paid directly to the bank. However, the agencies have the option of entering the travel expenses paid on a p-card into the Expense Module to enable accumulating and reporting this information along with the travel expenses reimbursed to employees. Whether or not an agency elects to enter the travel expenses charged on the p-card into the Expense Module will determine the account codes to be coded on the payment to the bank for p-card charges.

- **Coding on Payment to Bank for P-card expenses that will not be entered into the Expense Module**

If an agency decides that they will not be entering travel expenses charged on a p-card into the Expense Module then the account code charged on the payment to the bank for the travel expenses should be the account code that most accurately reflects the purpose of the travel expense. This would mean codes such as the following (not a complete list of appropriate codes):

- 7312000 – Travel Employee In-WI Business
- 7314000 – Travel EE In-Wi Conf Conv Trng
- 7316000 - Travel Employee Out-of-WI Business
- 7318000 - Travel EE OutWi Conf Conv Trng
- 7330000 – Moving Expenses

The transaction should not be coded to 7310000 – Travel P-card. This code should only be used for those travel expenses on the P-card that will be entered into the Expense Module.



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- **Coding on Payment to Bank for P-card expenses that will be entered into the Expense Module**

If an agency wants to track more detailed information on their travel expenses they can enter those expenses paid on the p-card into the Expense Module. When these expenses are entered into the Expense Module they are assigned an expense type. This expense type can be used for reporting out information from the Module. This would allow an agency to track how much is spent on lodging, airfare, etc. by the different business purposes. The Expense Module will create an entry based on the account code that is associated with the expense type selected for the p-card travel expenses being added in the Expense Module. When these p-card expenses are entered into the Expense Module the “payment type” selected must be “PCard Transaction” which will identify the expense as non-reimbursable so no payment is made. The entry created by the Module is a debit to the Account Code associated with the expense type (most commonly this is 7300000 – Travel Expense) and a credit to 7310000 – Travel p-card. Since this is a reallocation of the expenses charged on the p-card the Account Code charged on the payment to the bank for p-card charges must be coded to the same code 7310000 – Travel p-card. The payment for p-card travel expenses will then be a debit to 7310000 and this account will be credited by the entry created when these expenses are entered into the Expense Module. This avoids double counting of these expenses. Instead of the Account Code in the general ledger providing the detail on these travel expenses the detail will be in the Expense Module. The Expense Module provides the detail for expense charged to the 7300000 – Travel Expense account in the general ledger.

If all travel expenses that were not reimbursed through the Expense Module are entered into the Module then reporting from the Expense Module will include all travel expenses paid by the agency and use of the Expense Module for reporting will provide detailed information on all travel expenses.

Agencies are not required to enter those travel expenses paid on a p-card or paid directly to a vendor into the Expense Module. However, reporting of travel expenses both on a statewide basis and for an agency will be more difficult and less detailed if these expenses are not entered into the Expense Module.

TRAVEL EXPENSE REPORTING

The Expense Module can be queried using a variety of fields to obtain information about expense reimbursements. The expense types or groups can identify how much was spent on mileage, meals, etc. In addition, combining the expense type with the business purpose field can provide information on how much was spent on mileage for Out-of-state Conference travel, or on taxable meals for In-State Business travel, etc. However, this information is only available for expenses that were processed through the Expense Module. Since agencies are not required to record travel expenses paid on a p-card or directly to a vendor in the Expense Module it cannot provide complete information on travel expenses. In order for information to be available on how much was spent on a statewide basis for In-state Business travel, In-state Conference travel, Out-of-state Business travel and Out-of-state Conference travel, etc. additional account codes have been



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established in the ledger. However, these codes cannot be used by themselves to identify total travel expenses because most of the travel expenses processed in the Expense Module will appear in a summary travel code 7300000 – Travel Expenditure. The expense type determines the account code charged and most are directed to 7300000. The expense type by itself cannot identify the business purpose of the expense.

Obtaining statewide or agency-wide travel information will require using queries of the Expense Module for the expenses recorded in the Expense Module and information from the Account codes for the expenses not processed in the Expense Module. The Expense Module provides the detail for expenses coded to the 7300000 – Travel Expense Account Code as well as expenses coded to expense types that default to other Account Codes (moving, supplies, tuition, Legislator per diems, etc.). The other travel Account Codes (other than 7300000) identify expenses processed outside the Expense Module (p-card not entered into the expense module, direct payments to vendors) and those expenses processed in the Expense Module where the code associated with the expense type is not 7300000. To obtain state-wide or agency travel expense information on In-State Business, In-State conference, Out-of-State Business and Out-of-State Conference expense you would query the Expense Module for these business purposes and expense types coded to 7300000. These totals would be added to the totals coded to Account Codes 7312000, 7314000, 7316000, & 7318000, which are the Account codes in the general ledger for In-State Business, In-State conference, Out-of-State Business and Out-of-State Conference expense. The key to travel expense information is understanding what needs to be accumulated from the Expense Module detail and what needs to be pulled from the general ledger Account Codes.

POLICIES

1. The use of the STAR system does not change the reimbursement rules promulgated by the statutes, Compensation Plan or any Collective Bargaining Agreements. These rules must still be followed for what can be reimbursed, what documentation is required, approvals that are required and other provisions that are applicable to travel.
2. Expenses claimed in the Expense Module must be entered in a manner so that those reviewing the claim can determine that the expenses are in compliance with all applicable reimbursement rules.
3. Record retention policies for supporting documentation are the responsibility of the State Records Retention Board. The documents electronically attached to the travel claim are not considered the original supporting documentation. The original documents must be retained in accordance with document retention policies. See the Wisconsin Accounting Manual section 14-03 for the retention requirements.
4. The STAR system includes an Expense Module that is used for reimbursement of travel expenses or other expenses that an employee pays out of pocket and is entitled to reimbursement. For all employees, board members or others that are paid wages or per diems on the central payroll system the Expense Module must be used to reimburse their out of pocket travel and other expenses.
5. Employees, contractors, volunteers or others that are not on the central payroll system should have their travel expenses paid through the Accounts Payable Module. Agencies not on the Central Payroll System are responsible for determining how to comply with IRS rules on taxable reimbursements.



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6. A separate travel reimbursement claim document is needed for each “Business Purpose” that the employee had during the claim period. The Business Purpose is part of the header information on a travel claim. It is a drop down menu of choices. To be able to properly associate claimed expenses with the Business Purpose it is necessary for separate travel reimbursement claims to be completed based on the Business Purpose. This could result in multiple claims from an individual during a normal two week claim period.
7. Departure and return times are required whenever an employee claims meal reimbursement. The system does not have specific fields for the times. Employees are required to use the line description field to identify the departure and return times for meal claims.
8. Agencies may but are not required to enter travel expenses paid directly to a vendor or on a p-card into the Expense Module. These expenses have already been paid and will appear as a “non-reimbursable” expense when the payment type of “PCard Transaction” is selected. When entered into the Expense Module the default credit entry is to Account Code 7310000. The debit entry will be based on the Account Code associated with the Expense Type selected.
9. Agencies that expect to enter travel expenses paid on the p-card into the Expense Module must code these expenses on the p-card payment to account 7310000 – Travel P-card.
10. Agencies that do not expect to enter travel expenses paid on the p-card into the Expense Module should code these expenses on the p-card payment to the most appropriate travel account code. Cardholders should be instructed that when they are reviewing their p-card charges they should code the appropriate travel account code rather than leaving the expense in the default code.
11. The preauditor role has the ability to make changes to the expense claim. However, some items that require change should be returned to the employee for change and should not be made by the preauditor. The employee has certified that claimed expenses were actually incurred for business purposes so the preauditor should not be making changes that impact this certification. For example, the preauditor should not increase the claim to the meal maximums if not originally claimed by the employee. Other changes such as chartfield entries, reducing claimed amounts to the maximums allowed or the expense type can be changed by the preauditor.
12. Travel Advances – The Expense Module can only offset the travel advance up to the amount of the expenses being claimed. If the employee’s advance is greater than the expenses claimed the employee should be returning the excess with a personal check. The check should be deposited to the Travel Advance account. The advance should be deducted on the claim that includes the expenses for which the advance was given.
13. When an employee of agency A is performing services for agency B and agency B will be paying the travel expenses the employee should claim the expenses from agency A and Agency A should bill Agency B for the expense. Coordination between the two agencies is necessary to determine that the expenses are appropriate because the claim will need to be approved in the Expense Module by the supervisor in agency A.



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PROCEDURES

1. When a travel expense is claimed in the Expense Module the employee has to associate the expense with an “Expense Type”. The expense type is used for a variety of purposes. It identifies whether the item being reimbursed is considered taxable or nontaxable income to the employee. The expense type determines which “account code” is posted to the ledgers. It is useful for reporting purposes because it can be used to identify how much was spent on the different types of travel costs and can be associated with the different business purposes to provide more detailed reporting. Therefore, it is important that the employee, the supervisor and the preauditor review the claim to ensure that the appropriate expense type is used.



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List of Expense Types

Type	Type Group	Descr	Short Desc	Account Code	Explanation
AIR001	AIR TVL	Airfare	AIRFARE	7300000	Cost of airfare on commercial airlines.
AIR002	AIR TVL	Airline Fee/Baggage	AIRLINEFEE	7300000	For luggage fees charged on air travel.
ATM	MISC	ATM Fees	ATMFEEES	7300000	See the Comp. Plan section F-0.5 for requirements to be reimbursed for these fees.
DAMAG	MISC	Damaged Personal Items	DAMAGITEMS	7840000	See the Comp. Plan section G-2.00 for eligibility requirements.
EVENT01	EVENT	Event-Fees/Refreshments/Food	EVENTFEES	8150000	For reimbursement of costs incurred for meal & break expenses under the break meeting policy - 06-07 of the Wisconsin Accounting Manual.
EVENT02	EVENT	Event Interview Expenses	EVENTINTVW	8070000	Travel expenses related to applicant interviewees under Chapter 764 Wisconsin Human Resources Handbook.
FAX	TEC COM	Fax	FAX	7300000	Fax costs for business purposes incurred while traveling.
FAX2	TEC COM	Fax - Taxable	FAXT	7300000	
FUEL	MISC	Fuel for Vehicle Use	FUEL	8050000	Gas purchased by the employee for state vehicles when a fuel card is not available.
INTRNET	TEC COM	Internet	INTERNET	7300000	This is for business internet at a hotel/motel or the nontaxable portion of internet at a home office. (nontaxable)
INTRNT2	TEC COM	Internet - Taxable	INTERNETT	7300000	This is usually related to reimbursement of internet fees for home offices where documentation is not available to support the business use.
LDNRY	MISC	Laundry/Pressing Charges	LAUNDRY	7300000	Reimbursable laundry costs while traveling under Comp. Plan section F-7.01.
LEGIS01	LEGIS	LEGIS Full	LEGIS full	7300000	Legislative per diems at the full rate (\$88).
LEGIS02	LEGIS	LEGIS Half	LEGIS half	7300000	Legislative per diems at the reduced rate (\$44) for legislators that do not maintain temporary lodging in Madison.
LODGE01	LODGE	Lodging Gratuities	LODGGGRAT	7300000	Eligible tips at the hotels – Comp Plan section F-7.03(1).
LODGE02	LODGE	Lodging International	LODGININT	7300000	Lodging incurred on international travel. Maximums are based on OCONUS rates.
LODGE03	LODGE	Lodging In-WI	LODGINWI	7300000	Lodging in Wisconsin at the \$70 maximum.
LODGE04	LODGE	Lodging In-WI High-Rate	LOGINWIHR	7300000	Lodging in Wisconsin in Milwaukee, Racine and Waukesha Counties (\$80 maximum) and at conference sites.
LODGE05	LODGE	Lodging Out-WI	LOGOUTWI	7300000	Lodging out-of-state.
LODGE06	LODGE	Lodging Out-WI High-Rate	LOGOUTWIHI	7300000	Lodging out-of-state in high costs cities.
MAIL	MISC	Postage/Mailing Fees	MAIL	7800000	Postage and mailing costs for business.
MEAL001	MEALS	Meals Bagged NoOvernight	MEAL001	7300000	Homemade bagged meal without an overnight stay (taxable). Include departure and return times in the line description field.



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Type	Type Group	Descr	Short Desc	Account Code	Explanation
MEAL002	MEALS	Meals Bagged Overnight	MEAL002	7300000	Homemade bagged meal with an overnight stay (nontaxable). Include departure and return times in the line description field.
MEAL003	MEALS	Meals In-State NoOvernight	MEAL003	7300000	Breakfast, lunch or dinner in Wisconsin without an overnight stay. Identify the meal(s) claimed in the line description field and include the departure and return times. (taxable)
MEAL004	MEALS	Meals In-State Overnight	MEAL004	7300000	Breakfast, lunch or dinner in Wisconsin with an overnight stay. Identify the meal(s) claimed in the line description field and include the departure and return times. (nontaxable)
MEAL005	MEALS	Meals International	MEAL005	7300000	Meals incurred in foreign countries. Maximums are based on OCONUS rates.
MEAL006	MEALS	Meals Out-of-State NoOvernight	MEAL006	7300000	Breakfast, lunch or dinner out-of-state without an overnight stay. Identify the meal(s) claimed in the line description field and include the departure and return times. (taxable)
MEAL007	MEALS	Meals Out-of-State Overnight	MEAL007	7300000	Breakfast, lunch or dinner out-of-state with an overnight stay. Identify the meal(s) claimed in the line description field and include the departure and return times. (nontaxable)
MILES01	MILEAGE	Mileage Car	MILECAR	7300000	Mileage claims at the higher reimbursement rate.
MILES02	MILEAGE	Mileage Car (TD)	MILECARTD	7300000	Mileage claims at the turndown rate. The rate reimbursed when a state vehicle is available and not used.
MILES03	MILEAGE	Mileage Handicap Van	MILEHCVAN	7300000	Mileage claims for use of a specially equipped handicapped van.
MILES04	MILEAGE	Mileage Handicap Van (TD)	MILEHCVANT	7300000	Mileage claims for use of a specially equipped handicapped van and a state van is available. (turndown rate)
MILES05	MILEAGE	Mileage Motorcycle	MILECYCLE	7300000	Mileage claims for use of a personal motorcycle. Comp. Plan section F—3.05(3)(g).
MILES06	MILEAGE	Mileage Plane	MILEPLANE	7300000	Claim for use of a personally owned aircraft. Comp. Plan section F-3.01(3).
MILES07	MILE+	Mileage+ 2 or More Pass	MILE2PLUS	7300000	Claim for carrying 2 or more passengers in your personal vehicle. This must be claimed as a separate line. One line for the regular mileage reimbursement rate using the appropriate expense type and a second line using this expense type for the additional \$.01 per mile. Comp. Plan section F-3.05(3)(f)2.
MILES08	MILE+	Mileage+ Emergency	MILEEMRGY	7300000	Claim for using a personal vehicle as an emergency vehicle. This must be claimed as a separate line. One line for the regular mileage reimbursement rate using the appropriate expense type and a second line using this expense type for the additional \$.01 per mile. Comp. Plan section F-3.05(3)(f)1.
MILES09	MILE+	Mileage+ Off-Road	MILEOFFRD	7300000	Claim for using a personal vehicle in off road situations. This must be claimed as a separate line. One line for the regular mileage reimbursement rate using the appropriate expense type and a second line using this expense type for the additional \$.04 per mile. Comp. Plan section F-3.05(3)(f)3.
MISC01	MISC	Misc Travel Supplier Fees	MICSTLSUPP	7300000	



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MISC02	MISC	Passport/VISA	PASSVISA	7300000	Costs associated with obtaining a passport or visa for official state business. Comp. Plan section F-7.06
MISC03	TRANS	Porterage Fee	PORTERAGE	7300000	Eligible tips at terminals – Comp. Plan section F-7.03(2).
MISC04	MISC	Travel Incidentals	TRVLINCDTL	7300000	
MISC05	MISC	Business Supplies/Purchases	BUSSUPP	8070000	
MISC06	MISC	Bottled Water	BOTTWATER	7300000	Bottled water is only reimbursable for international travel and is limited to \$7.50 per day. Comp. Plan section F-4.06.
MISC07	MISC	Bus. Supplies/Purchase-Taxable	BUSSUPPT	8070000	
MOVE01	MOVE	Self-Moving Fees	SELFMOVE	7330000	The cost incurred by an employee for moving their household goods without using a moving company. Chapter 760 – Wisconsin Human Resources Handbook.
MOVE02	MOVE	Hired Moving Fees	HIREMOVE	7330000	Cost of using a moving company. Chapter 760 – Wisconsin Human Resources Handbook.
MOVE03	MOVE	Relocation Mileage >50 2 of 2	ReloMileTX	7330000	Used to claim the one way mileage for an employee move. This expense type is the taxable portion of the mileage reimbursement. The Relocation Mileage > 50 1 of 2 expense type should be claimed for the nontaxable portion of the mileage.
MOVE04	MOVE	Relocation Mileage >50 1 of 2	ReloMileNT	7330000	Used to claim the one way mileage for an employee move. This expense type is the nontaxable portion of the mileage reimbursement. The Relocation Mileage > 50 2 of 2 expense type should be claimed for the taxable portion of the mileage.
MOVE05	MOVE	Temporary Lodging	TEMPLODG	7330000	Authorized temporary lodging associated with an employee move. Comp. Plan section F - 12.00.
MOVE06	MOVE	Moving Stipend	MOVESTIP	7330000	This expense type is used for the nontaxable amount of the moving stipend. See Moving Stipend – Taxable for the expense type to be used for the taxable portion.
MOVE07	MOVE	Moving Stipend - Taxable	MOVESTIPT	7330000	This expense type is used for the taxable amount of the moving stipend. See Moving Stipend for the expense type to be used for the nontaxable portion. See the List of Taxable Travel Expenses section in the above document for more information on determining the taxable and nontaxable portions of the stipend.
MOVE08	MOVE	Relocation Mileage <50 1 of 1	ReloMile50	7330000	Used to claim one way mileage for an employee move when the distance of the move is less than the 50 miles required by the IRS for moving expenses to be deductible. The entire mileage reimbursement is taxable.
PARKG	TRANS	Parking	PARKING	7300000	Reimbursable parking costs associated with business travel.
PHONE01	TEC COM	Phone For Business Use	BUSPHONE	7300000	The cost of business phone calls while traveling. Comp. Plan section F-7.02.
PHONE02	TEC COM	Phone International	INTNLPHONE	7300000	The cost of personal phone calls home while on an international business trip. The maximum reimbursement is \$10 per day. Comp. Plan section F-7.02(3).
PHONE03	TEC COM	Phone For Business Use-Taxable	BUSPHONET	7300000	
REGIST	EVENT	Registration Fee	REGISFEE	7300000	Registration fees for attending business functions. Comp. Plan section F- 7.04.



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Type	Type Group	Descr	Short Desc	Account Code	Explanation
SFTY001	SFTY EQ	Protective Glasses/Eye Exam	PROTGLSSEY	8100000	Reimbursement of costs associated with safety glasses. Comp. Plan section G-4.03.
SFTY002	SFTY EQ	Protective Shoes	PROTSHOES	8100000	Reimbursement of safety shoes. Use expense type Protective Shoes – Taxable if the reimbursement is taxable. See section 06-09 of the Wisconsin Accounting Manual for more information on when these are nontaxable. (nontaxable)
SFTY004	SFTY EQ	Protective Shoes - Taxable	PROTSHOEST	8100000	Taxable reimbursement of safety shoes. Comp. Plan section G-4.02. See section 06-09 of the Wisconsin Accounting Manual for more information on when these are taxable.
SFTY003	SFTY EQ	Safety/Special Clothing Rqrd	SFTYCLOTH	8100000	Reimbursement for clothing required by the employer and considered nontaxable by the IRS. See section 06-09 of the Wisconsin Accounting Manual for more information on when these are nontaxable. (nontaxable)
SFTY005	SFTY EQ	Safety/Special Clothing-Taxable	SFTYCLOTH	8100000	Reimbursement of clothing that the IRS considers a taxable fringe benefit. See section 06-09 of the Wisconsin Accounting Manual for more information on when these are taxable. (taxable)
TOLLS	TRANS	Tolls	TOLLS	7300000	Cost of tolls for business travel.
TRAIING1	TRAIING	Education	EDUCATION	7350000	Reimbursement of education considered to be nontaxable by the IRS. Taxable education reimbursement should be coded to expense type Education – Taxable.
TRAIING3	TRAIING	Education - Taxable	EDUCATIONT	7350000	Reimbursement of educations considered taxable by the IRS. – Taxable.
TRAIING2	TRAIING	Licensure/Certifications	LICENCERT	7890000	
TRAIING4	TRAIING	Licensure/Cert. - Taxable	LICENCERTT	7890000	
TRANS01	TRANS	Special Mode Transportation	SPCLTRANS	7300000	Cost of transportation for specialized field trips and other situations where traditional modes of transportation are not available. Comp. Plan section F-3.06
TRANS02	TRANS	Taxi/Shuttle	TAXISHUTTL	7300000	Cost of taxi or shuttles for business trips. Comp. Plan section F- 3.04.
TRANS03	TRANS	Train	TRAIN	7300000	Cost of transportation by train. Comp. Plan section F – 3.02.
TRANS04	TRANS	Vehicle Rental	RENTAL	7440000	Business rental of vehicles. Comp. Plan section F – 3.05(4).
TRANS05	TRANS	Bus	BUS	7300000	Cost of traveling by bus on state business.