

## **Chapter 9 – Training, Business Related Meals, and Conference Fees**

### **Training Expenses**

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# Training Expenses

References: [California Code of Regulations \(CCR\), Administration, Title 2 Sections 599.817 and 599.819, Bargaining Unit Contracts](#), and [State Controller's Office \(SCO\) Payroll Letters 00-016 and 01-008](#)

## OVERVIEW

California Code of Regulations (CCR) Section 599.817 defines training as: "The process whereby state employees, either individually or in groups, participate in a program of instruction (with lesson plan, instructor, or instructional device) to acquire skills and knowledge for their current or future job performance."

The Division of Training administers the policies and procedures associated with training. For detailed information, visit the Division of Training – Office of Learning and Development.

All expenses associated with training are reimbursed in accordance with CCR regulations and the employee's Bargaining Unit Contract. Per diem expenses may be authorized for mandated, job required, or job-related training if travel is:

- A minimum of 50 miles from an employee's designated headquarters, and
- A minimum of 50 miles from an employee's primary residence.

Information regarding the prepayment of registration fees or tuition fees may be obtained from the Service Payables Branch. Using the contact list, select the individual who is assigned the alpha character associated with the vendor name.

## TRAINING REIMBURSEMENT CHART

<b>Bargaining Unit</b>	<b>Category 1 &amp; 2</b> Mandated & Job Required	<b>Category 3</b> Job Related <i>Attendance is <u>not</u> voluntary</i>	<b>Category 4</b> Upward Mobility <i>Voluntary attendance</i>	<b>Category 5 &amp; 6</b> Special Programs & Career Related
<b>01</b>	100% Tuition/Fees 100% Books/Supplies	100% Tuition/Fees 100% Books/Supplies	Not Applicable	Up to 100% of costs incurred.

	100% Time with pay 100% Travel/Per Diem	100% Time with pay 100% Travel/Per Diem		
<b>02</b>	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	Up to 100% Tuition/Fees Up to 100% Books/Supplies Up to 100% Time with pay Up to 100% Travel/Per Diem	Not Applicable	Up to 50% Tuition or Fees Up to 50% Course related Materials
<b>04</b>	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	Up to 100% Tuition/Fee Up to 100% Books/Supplies Up to 100% Time with pay (Refer to BU4 contract)	Up to 50% Tuition/Fee Up to 50% Books/Supplies Attendance normally on employee's own time. (Refer to BU4 contract)
<b>07</b>	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem (Refer to BU7 contract)	Not Applicable	Up to 50% of costs incurred. Attendance normally on employee's own time. (Refer to BU7 contract)

<b>09</b>	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	100% Tuition/Fees 100% Books/Supplies 100% Time with pay (In accordance with CCR rules)	Not Applicable	100% Tuition/Fee 100% Books/Supplies (In accordance with CCR rules)
<b>11</b>	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	Up to 100% Tuition/Fees Up to 100% Books/Supplies Attendance normally on employee's own time (Refer to BU11 contract)	Up to 100% Tuition/Fee Up to 100% Books/Supplies Attendance normally on employee's own time. (Refer to BU11 contract)
<b>12</b>	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	100% Tuition/Fees 100% Books/Supplies 100% Time with pay (Refer to BU12 contract)	Not Applicable	Up to 100% Tuition/Fee Up to 100% Books/Supplies Up to 100% Time with pay (Refer to BU12 contract)
<b>14</b>	100% Tuition/Fees 100% Books/Supplies	100% Tuition/Fees 100% Books/Supplies	Up to 100% Tuition/Fees Up to 100% Books/Supplies	50% Tuition/Fee 50% Books/Supplies

	100% Time with pay 100% Travel/Per Diem	100% Time with pay 100% Travel/Per Diem	Up to 100% Time with pay (Refer to BU14 contract)	Attendance normally on employee's own time. (Refer to BU14 contract)
<b>15</b>	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	Up to 50% Tuition/Fees Up to 50% Books/Supplies Up to 100% paid time off to attend training (Refer to BU15 contract)	Up to 50% Tuition/Fees Up to 50% Books/Supplies Attendance normally on employee's own time (Refer to BU15 contract)
<b>21</b>	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	Not Applicable	Not Applicable	Not Applicable
<b>Excluded</b> (Managers, Supervisors, & Confidential designations )	100% Tuition/Fees 100% Books/Supplies 100% Time with pay 100% Travel/Per Diem	Up to 100% Tuition/Fees Up to 100% Books/Supplies Up to 100% Time with pay (Refer to CCR 599.819 & 599.817)	Up to 100% Tuition/Fees Up to 100% Books/Supplies Up to 100% Time with pay Based on employee's classification	Up to 100% Tuition/Fees Up to 100% Books/Supplies Up to 100% Time with pay (Refer to CCR 599.819 & 599.817)

	(Refer to CCR 599.819 & 599.817)		(Refer to CCR 599.819 & 599.817)	
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Note: Departmental Policy on reimbursement in Category 5 (Special Programs) and Category 6 (Career-Related) Training is not to exceed \$500 per individual per fiscal year. However, Category 5 training reimbursement for a specific training course/program may exceed the established limit for this category only when it is approved by the appropriate Deputy Director.

**PROFESSIONAL REGISTRATION REVIEW COURSES**

The Division of Design, Office of Professional Development, administers the Professional Licensing Assistance Program. The program maintains specific policies and procedures regarding registering for courses as well as reimbursements.

Travel expense Claims (TECs) require the Office of Professional Development approval before reimbursements will be made.

**MAINTENANCE EQUIPMENT TRAINING ACADEMY (META)**

The Division of Maintenance coordinates and administers META training sessions. Employees with questions should contact the academy at (916) 643-8874.

Reimbursement for per diem expenses while attending mandated, job-required, or job-related training will be made in accordance with the timeframe and allowances set forth in Chapter 4 – Short-Term Travel, and Chapter 15 - Transportation, of the Travel Guide.

**REIMBURSEMENT CLAIMS**

Reimbursement for all expenses related to training requires submission of a Travel Expense Claim (TEC) Form [FA-0302](#).

All TEC's submitted for training expenses must include:

- Original plus one (1) copy of the claim Form FA-0302.

- Original plus one (1) copy of the receipt.

- Proof of completing and passing the course.

- Training Record Report which must indicate the training completion date. The Training Record Report is located in the Learning Management System at Staff Central.

Office of Professional Development approval, if applicable.

Object code 024

Submit to the Division of Accounting's Travel Payments and Policy Section, MS-25.

### **REIMBURSEMENT FOR SMOKING CESSATION CLASSES**

Refer to your specific Memorandum of Understanding under "Smoking Cessation" or "Employee Assistance Program" sections for details.

### **TAXATION FOR TRAINING EXPENSE REIMBURSEMENT**

Per the State Controller's Office Payroll Procedure Manual, the following training expense reimbursements are considered reportable and taxable income:

- Reimbursements exceeding \$5,250 for undergraduate upward mobility and/or career related training.

- Reimbursements exceeding \$5,250 for graduate level courses.

See Chapter 17 - Tax Withholding and Reporting Requirements for current tax rates.

## **Business Related Meals**

References: [California Code of Regulations \(CCR\), Administration, Title 2 Sections 599.622 and 599.623](#)

Business related meals are intended to allow an agency to reimburse employees for meal expenses in the limited number of instances where they are required to incur such expenses in connection with the conduct of official state business with a person or persons from outside state government.

To claim reimbursement for a business related meal, the circumstances surrounding the meal must be beyond the control of the employee and it must be impractical to complete the business during normal working hours such as:

- To attend a board or commission meeting where attendance is mandatory and there is no adjournment during the meal period.

- To conduct state business with a person or persons from outside state service when availability of the person or persons is limited, and it is imperative that business is conducted during the meal period.

Claims for meal expenses that are prohibited include:

- Claims by employees also claiming per diem meals.

- When departments call meetings with their own and/or other department employees to conduct state business.

- Where business is incidental to the meal or the attendance of the employee is primarily for public or community relations.

## **REIMBURSEMENT CLAIMS**

When it is necessary for an employee to conduct official state business during a meal, he or she may be reimbursed for actual meal expenses, supported by a receipt, up to the maximums prescribed in CCR Section 599.619(a) (1) and the Bargaining Unit Contracts.

The Travel Expense Claim must include:

- An agenda of the business conducted.

- The name of the establishment where the meeting was held.

- The original plus one (1) copy of the meal receipt.

- The person(s) in attendance and their affiliation (Federal and local governments, elected officials, etc.).

- The reason why the business had to be conducted during the meal period.



## Conference Meeting/Registration Fees

Employees can pay registration fees directly to a vendor and get reimbursed through a Travel Expense Claim (TEC) as long as the fees are pre-approved, and the appropriate documentation is submitted. Submit the following to the Division of Accounting, Travel Payments and Policy Section, MS-25:

1. Travel Expense Claim (TEC) Form [FA-0302](#)
2. Detailed Registration Fee information along with receipt showing amount paid
3. Form DO-0002 "Request to Attend a Non-State Sponsored Conference "

Note:

If you are attending a State sponsored conference, the [DO-0002](#) is not needed.

If attending a conference out-of-state, submit the Form [STD. 257](#), Request to Travel Out-of-State, rather than the Form DO-0002.