# Long-Term Assignment and Long-Term Assignment Differential

## Revision and Approval

| Revision | Date | Nature of Changes | Approved By |
|---|---|---|---|
| 0 | 08-22-2018 | Original issue. | Steve Altman |

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## Background

As a statewide organization, Structure Construction effectively utilizes Long-Term Assignments to balance staffing and workload. This process establishes Structure Construction (SC) employee roles, responsibilities, and procedures for Long-Term Assignments (LTA), including use of Long-Term Assignment Differential (LTAD).

The decision to place an employee on a LTA should take into account the duration of the assignment as well as travel costs to determine which option is beneficial to the department. In some cases, relocating an employee may be the best option for the State. Every situation is different. Ultimately the decision should be based on the benefit to the Department. The Department will benefit by giving employees opportunities to acquire a variety of skills and experiences from a wide range of projects throughout the State.

Definitions:

1. A Long-Term Assignment is an assignment of 31 days or more in a single location a minimum of 50 miles away from an employee's Headquarters and Primary Residence[1]:
   a. Temporary LTAs are LTAs expected to last less than one year.
   b. Indefinite LTAs are LTAs expected to last more than one year.
2. Indefinite Assignment reimbursements are taxable under Federal and State law.
3. Long-Term Assignment Differential is a monthly pay differential in lieu of long-term per diem (meals, incidentals, and receipted lodging) for long-term assignments which have been determined at the outset to exceed one year in a single location.

[1] http://www.dot.ca.gov/hq/asc/travel/ch3/3lta.htm

Consult the *Caltrans Travel Guide*, Chapter 3, *Travel Reimbursement,* and Chapter 7, *Tax Withholding and Reporting Requirements,* for additional information.

LTAs and LTADs need to be monitored to ensure they are justified and do not remain active past their need.

**Process Inputs**

1. Project which necessitates SC staff assignment that requires travel expenses for 31 days or more (LTA)
2. Form FA-1350, *Long Term Assignment (LTA) Information & Certification of Subsistence Rates*
3. Form PM-0915, *Authorization for Caltrans Long Term Assignment Differential*
4. Bargaining Unit Contracts
5. Caltrans Division of Human Resources (DHR) report of those on LTAD

**Procedure**

1. All work associated with the process should be charged to Project-Direct – Construction, unless otherwise directed.
2. SC Personnel:
   a. Discuss potential LTAs with your supervisor:
      i. Discuss whether an LTA is temporary, or indefinite:
         1. e.g., Rotation assignment, loan assignment, etc.
      ii. For temporary LTAs, discuss methods of travel reimbursement:
         1. *Caltrans Travel Guide*, Chapter 3, *Travel Reimbursement*
         2. BCM B-4.04, *Use of Private Vehicles on State Business*
         3. Caltrans Travel Guide, Chapter 6, for the potential of needing a travel exception for short-term expenses beyond 30 days.
      iii. For indefinite LTAs, discuss the feasibility of relocation in lieu of a temporary assignment (Caltrans Travel Guide Chapter 3, Relocation).
      iv. Review potential tax impact of travel reimbursement (Caltrans Travel Guide Chapter 7).
   b. For all LTAs:
      i. Upon the start of the LTA, complete and submit Form FA-1350, *Long Term Assignment (LTA) Information & Certification of Subsistence Rates* and Form SC-

0102, *Change of Address for Check Disbursement*, to your supervisor. Retain a copy.

ii. For any information that changes during the LTA, revise and resubmit Form FA-1350 to your supervisor. This includes project charging information. If changes result in assignment period more than one year from initial start date, also complete and submit Form PM-0915, *Authorization for Caltrans Long Term Assignment Differential*. Ensure consistency between the two forms for relevant items that appear on both.

c. For temporary LTAs:

i. Complete and submit Form FA-0302, *Travel Expense Claim*, for your chosen method of travel reimbursement at least monthly per BCM B-4.01, *Travel Expense Claims.*

d. For indefinite LTAs:

i. Thirty (30) days prior to the start of the indefinite LTA, complete and submit LTAD Form PM-0915.

ii. Provide a copy of the lodging receipt that meets the requirement of Travel Guide Chapter 3 to your supervisor each month for the duration of the indefinite LTA (See *Caltrans Travel Guide*, Chapter 5).

iii. Complete and submit Travel Expense Claims at least monthly for all reimbursable travel expenses per BCM B-4.01.

**iv. 30 days prior to the end of the indefinite LTA, complete and submit Form PM-0915 to confirm the end date of the indefinite LTA.**

3. SC Supervisors:

a. Discuss anticipated duration of the LTA with SC personnel.

b. Confirm that SC personnel has reviewed and has no questions regarding the Travel Guide.

c. Discuss Chapters 3 and 7 with SC personnel prior to assignment.

d. Review SC personnel project assignment for feasibility of LTA or relocation.

e. Review SC personnel Headquarters and Permanent Residence locations:

i. Revise (as needed) per BCM D-2.01, *Establishing Headquarters for SC Employees*.

f. Perform a long-term assignment cost analysis.

g. Note anticipated initial duration of project(s) to be assigned.

h. For all LTAs:

i. Review submitted LTA Form FA-1350 for accuracy:

1. Sign and submit Form FA-1350 to SC Headquarters.
2. Form FA-1350 may be submitted electronically to SC HQ osc.administration@dot.ca.gov

ii. Review, sign, and submit SC personnel Travel Expense Claims per BCM B-4.01:

1. TEC Form FA-0302 with original wet signatures must be mailed to SC HQ for processing.

iii. During the course of LTA, when it becomes apparent that the assignment will extend beyond one year from the initial start date, the assignment is considered as Indefinite Assignment (same as LTAD) and employee must complete and submit LTAD Form PM-0915 and revised LTA Form FA-1350. The start date of the indefinite assignment (LTAD) is the first known date of the extension over a year.

iv. For Indefinite LTAs see above.

v. Review submitted Form PM-0915 for accuracy:

1. Form PM-0915 with original wet signatures must be mailed to SC HQ for processing.

vi. Collect lodging receipts from SC personnel monthly for the duration of the indefinite LTA.

**vii. 30 days prior to the end of the indefinite LTA, ensure SC personnel resubmit Form PM-0915 to establish the correct end date of the indefinite LTA.**

viii. LTAD documents, including receipts will be retained for five (5) years from the conclusion of last LTAD payment by the supervisor who approved form PM-0915, as per Travel Guide Chapter 3.

ix. Report monthly to ACM those employees on LTAD.

4. SC Managers:

a. Evaluate and document annually the continued need for SC personnel to be on LTA or LTAD:

i. Perform long-term assignment cost analysis annually for all SC personnel on LTA.

ii. Document duration of current project, noting any time over run.

iii. Document start dates and duration of future assignments in same area that would keep SC personnel on LTA or LTAD.

iv. Determine and document the feasibility of having another person take over future projects.

b. Review DHR-generated report of SC personnel on LTAD and compare to report from SC Supervisor.

c. Verify need for SC personnel to be on LTAD.

d. Take appropriate action if SC personnel is no longer on LTA but still receiving LTAD.

e. Verify that lodging receipts are collected and retained by the supervisors and that LTAD related forms are completed and submitted timely

5. SC Administrative Support:

   a. Process all LTA forms in accordance with BCM F-1.02, *SC Employee Management Branch Desk Manual*.

   b. Assist field supervisors in the LTA cost comparison analysis by providing evaluation tools such as example worksheets when requested.

**Process Outputs**

1. Completed/Revised Form FA-1350 and Form PM-0915*:*

   a. Customers: SC, Caltrans Division of Accounting, DHR

   b. Customer Expectations: Forms completed accurately and submitted timely

2. Long-Term assignment cost analysis:

   a. Customers: SC, Caltrans Division of Accounting, DHR

   b. Customer Expectations: Complete at beginning of LTA and then annually at the beginning of the year, take appropriate action based on results

3. Supporting documentation of projects and projected workload:

   a. Customers: SC, Caltrans Division of Accounting, DHR

   b. Customer Expectations: Accurately completed, accurate and appropriate actions taken, accurate and appropriate reimbursement for travel expenses incurred

**Attachments**

None