

Travel Expense Voucher (TEV) Tips

- ▶ See attached for allowable moving expenses
- ▶ Submit the largest non-taxable expense first (ie: mover's invoice), no need to include other expenses if this exceeds \$1,800
- ▶ If trainee has both non-taxable and taxable expenses, prepare separate TEVs, with the non-taxable TEV first to maximize the \$1,800 reimbursement

Non-Taxable: (paid directly to trainee)

- Moving household goods from old residence to SF 50 miles or more
- Final trip expenses, including transportation and lodging, excluding meals
- Storage 30 days or less

Taxable: (paid to trainee via payroll)

- Moving household goods from old residence to SF less than 50 miles
- House hunting expenses, including transportation lodging and meals
- Final trip meals
- Storage more than 30 days
- Temporary housing

Most Common Mistakes

- ▶ **Documentation Requirements:**
 - Receipts are required for ALL airline, lodging, car rental, and mover's invoice, and other expenses greater than \$75
 - Receipts must show last four digits of credit/debit card number
 - Redact all accounts #'s except last 4 digits of credit/debit card #\
 - For all other expenses < \$75 (not air, lodging, rental, movers), a credit/debit card statement will suffice
 - If name on receipt/itinerary is not the trainee's, explain relationship to trainee (spouse, parent, partner). If parent paid for expense, include an email stating trainee reimbursed parent for the expense.
 - For shared moving expenses, provide timeline of travel with participant names, dates, location and calculation of cost breakdown
 - If all means to locate the above receipts have been exhausted, complete and have trainee sign Declaration of Missing Receipt form
- ▶ **Moving of household goods** (input on TEV line 22):
 - If cash is paid to movers, include copies of cashier's check, bank statement, or moving invoice with \$0 balance due
 - Reasonable tips are allowed
 - Not allowed: Purchase of personal goods (mattress, bedding, furniture)
- ▶ **Driving: Claim \$.17/mile rate or actual gas receipts?**
 - If driving personal car, calculate \$.17 x total miles driven from old residence directly to SF (include on TEV Line 22)
 - If driving rental (car or U-Haul), include \$ amount spent on rental and gas (include on TEV line 6- rental, line 5-gas)
- ▶ **Air travel to SF will be reimbursed for the most direct route:**
 - Airfare will be reimbursed at the lower of actual expense or comparable, include itinerary.
 - If name on itinerary differs from trainee's name, include explanation and relationship to trainee)
 - Reasonable one to two hour layover is allowed
 - Not allowed: upgrades, frequent flyer miles purchased, and air internet packages
- ▶ **Lodging:**
 - List room charge and room tax by date (if name on hotel invoice differs from trainee's name, include explanation of relationship to trainee)
 - List hotel meals separate on taxable TEV
 - Not allowed: Lodging in excess of reasonable rates
- ▶ **Meals:**
 - Meals are allowed for trainee and his/her immediate family, while travelling together, input date on TEV in order to calculate the maximum \$74 per family per day (no alcohol)
 - Final trip ends when arriving in San Francisco. There should be no further meal or lodging expenses in San Francisco unless staying in temporary quarters