

COMPTROLLER TRAVEL POLICY MANUAL

 NORTHERN ARIZONA UNIVERSITY	POLICY: TRV 565-02
	Section: 500 Travel
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	Responsible office: Comptroller
	Origination date: 01/01/2000
Subject: Long Term Travel	Effective date: 01/01/2000
Source: University Policy State of Arizona Travel Policy State of Arizona Travel Policy Supplements I - V A.R.S. §38-621 through A.R.S. §38-627	Revision date: 08/10/2009

PURPOSE

To provide policy on the treatment of expenses and reimbursements for travel that exceeds 30 days.

LINKS

[State of Arizona Travel Policy Supplement I](#)

POLICY

TRV 565-02: Travel Longer Than One Year

1. Travel away from a personal residence or regular duty post that lasts more than one year in a single work location is considered indefinite. Any travel expenses reimbursed during that period must be treated as taxable income subject to withholding for income and employment taxes (i.e., social security, Medicare, mandatory retirement contribution, etc.).
2. An indefinite assignment that is realistically expected to last more than one year shall be considered indefinite regardless of whether it actually exceeds one year. Thus, any amounts withheld in connection with the employee's travel expense reimbursements would not be refundable if the assignment ends prematurely.
3. If a temporary assignment is realistically expected to last for one year or less, but at some later date is extended to exceed one year, then the assignment shall be treated as temporary until the date the employee's or employer's realistic expectations change. Thus, travel expense reimbursements would not be taxable for the period of the assignment that was expected to be temporary. Travel expenses reimbursed thereafter must be included in the employee's income subject to withholding.