

Expense Types

Quick Reference Guide

* For more information on determining the taxability of an expense, please see [OSC Travel Manual](#) section titled "IRS Requirements" (PDF p. 12).

Meals & Lodging - Unreceipted				
Trip Type	Expense Type (SFS Dropdown)	Expense Type Description	Taxable Income for the Employee (Yes/No)*	Expense Type (SFS Table Name)
Day Trip	Noon Day Meals (for DOT only)	For use by the Department of Transportation (DOT) Paving and Herbicide groups to provide a meal allowance of \$3.50 to employees that cannot store food in vehicles used for these jobs because chemicals are on board.	Yes – This meal allowance is taxable.	NOONDMS
Day Trip	PerDiem-Pub Official Day	Commissioners, certain senior officials, and non-salaried public officers, when in travel status for a significant portion of their day without an overnight stay, are eligible for a \$25.00 per diem to cover meals and incidental expenses. Alternatively, instead of this fixed per diem, those with meal receipts may be reimbursed up to the maximum amount of the meal per diem specified for the particular area of travel (use PerDiem-Recpted Day Brkfst or Recpted Day Dinner expense types instead).	Yes – Day trip meal reimbursements are taxable.	PDIEM9
Day Trip	PerDiem-Unrecpted Day Brkfst	Travelers are eligible for an additional breakfast per diem if they are required to leave at least one hour before their normal work start time. The per diem amount is \$5.00 for unreceipted breakfast during day trips, as indicated in the OSC Travel Manual .	Yes – Day trip meal reimbursements are taxable.	PDIEM7
Day Trip	PerDiem-Unrecpted Day Dinner	Travelers are eligible for an additional dinner per diem if they return at least two hours later than their normal work end time. The per diem amount is \$12.00 for unreceipted dinner during day trips, as indicated in the OSC Travel Manual .	Yes – Day trip meal reimbursements are taxable.	PDIEM8
Overnight Trip	PerDiem-Pub Official Ovrngt	<p>Commissioners and certain senior officials are eligible for reimbursement of actual and necessary transportation expenses, and a fixed per diem when in travel status in accordance with the following schedule:</p> <ul style="list-style-type: none"> \$100.00 per day in New York City and the counties of Erie, Monroe, Nassau, Suffolk, and Westchester \$75.00 per day for travel to all other locations <p>The fixed per diem rate provides for a flat rate allowance for meals, lodging, and incidental expenses regardless of where lodging is obtained, including lodging with relatives or friends. However, instead of this fixed</p>	No	PDIEM10

		per diem, these individuals may request reimbursement for meals and lodging expenses using the PerDiem-Receipted Ovrngt Meals expense type.		
Overnight Trip	PerDiem-Unrecpted Extra Brkfst	Travelers are eligible for an additional breakfast per diem if they are required to leave at least one hour before their normal work start time on the first day of their travel event. The per diem amount is \$5.00 for unreceipted breakfasts during overnight travel, as indicated in the OSC Travel Manual .	No	PDIEM19
Overnight Trip	PerDiem-Unrecpted Extra Dinner	Travelers are eligible for an additional dinner per diem if they return at least two hours later than their normal work end time on the last day of their travel event. The per diem amount is \$12.00 for unreceipted dinners during overnight travel, as indicated in the OSC Travel Manual .	No	PDIEM20
Overnight Trip	PerDiem-Unrecpted Overnight	Travelers are eligible for a flat rate allowance for meals, lodging, and incidental expenses regardless of where lodging is obtained, including staying with relatives or friends. Rates are established based on the city or county where lodging is obtained or the location to which the employee was traveling, whichever rate is less, and the location must be indicated on the expense report. Rates can be found in the OSC Travel Manual .	No	PDIEM1

Meals & Lodging – Receipted

Trip Type	Expense Type (SFS Dropdown)	Expense Type Description	Taxable Income for the Employee (Yes/No)*	Expense Type (SFS Table Name)
Day Trip	Inmate / Client Brkfst	Reimbursement of breakfast purchased for an inmate/client. Reimbursement will be allowed at actual cost up to, but not to exceed, the allowable State rate and must be documented by a receipt. Please see GFO XIII.4.D. for the State rate breakdown.	No	PDIEM13
Day Trip	Inmate / Client Dinner	Reimbursement of dinner purchased for an inmate/client. Reimbursement will be allowed at actual cost up to, but not to exceed, the allowable State rate and must be documented by a receipt. Please see GFO XIII.4.D. for the State rate breakdown.	No	PDIEM14
Day Trip	Inmate / Client Lunch	Reimbursement of lunch purchased for an inmate/client. Reimbursement will be allowed at actual cost up to \$3.50 when documented by a receipt and approved by necessary personnel.	No	PDIEM12
Day Trip	PerDiem-Escort Lunch	Employees escorting inmates/clients between 11:00 a.m. and 1:00 p.m., and who purchase lunch for the inmates/clients, are eligible for a meal allowance of \$3.50 for their own lunch. Payment of the allowance is contingent on the submission of the receipt for the inmate's meal.	Yes – This meal allowance is taxable.	PDIEM16

Day Trip	PerDiem-Legislative Day	For use by Legislators receiving a partial day per diem for travel that does not include an overnight stay.	No	PDIEM17
Day Trip	PerDiem-Recpted Day Brkfst	Travelers are eligible for breakfast reimbursement if they are required to leave at least one hour before their normal work start time. Reimbursement for breakfast during a day trip will be for actual expenses up to the breakfast reimbursement amount for the location to which they travel and must be documented by a receipt.	Yes – Day trip meal reimbursements are taxable.	PDIEM5
Day Trip	PerDiem-Recpted Day Dinner	Travelers are eligible for dinner reimbursement if they return at least two hours later than their normal work end time. Reimbursement for dinner during a day trip will be for actual expenses up to the dinner reimbursement amount for the location to which they travel and must be documented by a receipt.	Yes – Day trip meal reimbursements are taxable.	PDIEM6
Overnight Trip	Lodging (for UCS)	For use by the Unified Court System for lodging costs.	No	UCSLODG
Overnight Trip	Out-of-State Taxes & Charges for Lodging	Used for costs associated with out-of-state lodging such as taxes, fees, etc. Travelers should separate each cost that makes up the total lodging expense on their expense reports. Please note the cost of the room should be categorized using expense type 'Recpted Lodging'. In addition, Budget Bulletin B-1184 requires out-of-state travel to be preapproved by the Executive Chamber.	No	OSTLDG
Overnight Trip	PerDiem-Escort Ovrngt Lunch	For use by the Department of Corrections and Community Supervision for a lunch allowance when escorting inmates/clients during an overnight trip.	No	PDIEM16
Overnight Trip	PerDiem-Legislative Ovrngt	For use by Legislators receiving a full day per diem for travel that includes an overnight stay.	No	PDIEM18
Overnight Trip	PerDiem-Recpted Ovrngt Extra Brkfst	Travelers are eligible for an additional breakfast per diem if they are required to leave at least one hour before their normal work start time the first day of their travel event. The per diem amount for the location to which they travel contains a breakfast amount and a dinner amount determined by the total per diem amount for that location.	No	PDIEM3
Overnight Trip	PerDiem-Recpted Ovrngt Extra Dinner	Travelers are eligible for an additional dinner per diem if they return at least two hours later than their normal work ending time on the last day of their travel event. The per diem amount for the location to which they travel contains a breakfast amount and a dinner amount determined by the total meal per diem amount for that location.	No	PDIEM4
Overnight Trip	PerDiem-Recpted Ovrngt Meals	Provides a per diem for meals based on federal reimbursement rates for the location of lodging. Since rates are based on location of lodging, that location must be indicated on the expense report. Each day a traveler is in overnight travel status, the traveler is eligible for reimbursement of per diem allowance for meals. The meal per diem is for dinner the first night and breakfast the following day.	No	PDIEM2
Overnight Trip	Recpted Lodging	Travelers are eligible for reimbursement of actual lodging costs based on federal reimbursement rates for the county of lodging. The lodging rates	No	LODGING

		for locations within the continental United States are revised annually and are available online from the US General Services Administration . Since rates are based on location of lodging, the county and city must be indicated on the expense report. Receipts are required for lodging. Maximum lodging rates exclude taxes. For travel within New York State, a Tax Exemption Certificate (ST-129) should be used. For travel outside of New York State, State and local taxes are not included in the maximum lodging amount and will be reimbursed in addition to the per diem amount.		
Overnight Trip	Weekend Allowance	Travelers are eligible for a lodging and meals allowance on weekends when their agency deems it necessary for them to be in travel status. An additional reimbursement over and above the per diem may be allowed in accordance with the traveler's bargaining agreement if the traveler is 300 miles or more away from home and official station.	No	WEEKEND

Miscellaneous Expenses			
Expense Type (SFS Dropdown)	Expense Type Description	Taxable Income for the Employee (Yes/No)*	Expense Type (SFS Table Name)
Bulkload (NonTax)	Indicates a non-taxable expense for bulkload transactions only.	No	BLKNTAX
Bulkload (Tax)	Indicates a taxable expense for bulkload transactions only.	Yes	BLKTAXD
Conferences / Trainings	Conferences, seminars, conventions, trainings, etc. expenses.	No	CONFRNC
Due State	Amount the employee owes the State. SFS will generate a Due State line on an expense report when the total of Return to State and Non-Reimbursable Expenses exceeds the total of per diem amounts and other reimbursements owed to the employee.	No	DUESTAT
Educational Assistance Program	Educational assistance expenses including payments for tuition, fees and similar expenses, books, supplies, and equipment. For more information on educational assistance benefits, see OSC Payroll Bulletin Number 1691 .	No – Benefits up to \$5,250 in a single tax year are not taxable.	EDUCATION
Hospitality Costs	Expenses for meeting room rentals, refreshments, etc.	No	HSPTLTY
Membership Costs	Membership expenses for work-related groups or organizations that are covered according to collective bargaining agreements, Division of Budget guidance, or other sources. Please refer to GFO Section XIII.8 for more information.	No	MBRSHP
Misc Non-Travel Expenses	Non-travel related expenses not otherwise defined, including professional dues, claims for damage and other reimbursements granted by bargaining units. Please refer to GFO Section XIII.8 for more information.	No	OTHER2

Misc Taxable Travel Expenses	Miscellaneous taxable travel-related expenses not otherwise defined (e.g., expenses incurred within the vicinity of official station).	Yes	OTHER3
Misc Non-Taxable Travel Expenses	Miscellaneous travel-related expenses not otherwise defined (e.g., business-related supplies or materials, baggage transfer fees, etc.).	No	OTHER
Non-Reimbursable Expenses	Charges made by an employee on a State-issued travel card that the employee must reimburse to the State. Such charges include but are not limited to purchases of personal items.	No	NONREIM
Return to State Charges	Reconciles personal purchases made using the State-issued travel card. This Expense Type automatically deducts the amount of these purchases from any reimbursable per diem or other personal expense amounts.	No	RTSCHRG
Travel Charge Dispute	When a State-issued travel card charge is being disputed with the credit card vendor, but the charge needs to be included on the employee's expense report to be reconciled prior to the dispute resolution. This could be the result of a duplicate charge for a single purchase, or a purchase that the employee did not make (e.g., a fraudulent charge).	No	DISPUTE

Supplies

Expense Type (SFS Dropdown)	Expense Type Description	Taxable Income for the Employee (Yes/No)*	Expense Type (SFS Table Name)
Cost of Supplies / Materials	Work-related supplies or material expenses.	No	SUPLIES
Internet / Phone Fees	Business-related phone and/or internet expenses.	No	TELECOM
Postage Costs	Necessary, business-related postage expenses.	No	POSTAGE
Subscriptions	Subscription expenses for work-related magazines, publications, etc.	No	SUBSCR
Uniform Allowance	Expenses for uniforms, work-related clothing, footwear, etc., required to perform job duties.	No: <ul style="list-style-type: none"> The allowance/reimbursement for the cost of the uniform is not taxable to the employee if the employer provides an allowance for a uniform and the employee submits a receipt or other proof of purchase in an amount greater than or equal to the value of the allowance, or an employer reimburses an employee for the cost of a uniform and the employee provides a receipt or other proof of purchase. 	UNIFORM

Yes:

- The entire allowance/reimbursement for the cost of the uniform is taxable to the employee if an employer provides an allowance or reimburses an employee for a uniform and the employee does not provide a receipt or other proof of purchase.
- The difference between the uniform allowance and the cost of the uniform is taxable to the employee if the employee provides a receipt or other proof of purchase and does not return the unexpended portion of the allowance.

Transportation – Common Carrier

Expense Type (SFS Dropdown)	Expense Type Description	Taxable Income for the Employee (Yes/No)*	Expense Type (SFS Table Name)
Additional Airline Fees	Additional expenses associated with airline travel beyond the airfare (e.g., checked baggage fees, etc.).	No	ADDAIR
Agent Fee	Expenses paid to travel agents for coordinating trip-related needs.	No	AGNTFEE
Commercial Air Travel	Commercial airfare expenses. The traveler’s airline ticket must be submitted with the expense report; boarding passes are not acceptable. The contract established by the Office for General Services (OGS) for airline travel can be accessed here . See the Common Carrier section of the OSC Travel Manual for additional guidance on this topic.	No	AIRFARE
Mass Transit	Mass transit expenses such as bus and subway.	No	TRANSIT
Out-of-State Taxes & Charges for Rental Vehicles	Expenses associated with out-of-state vehicle rentals such as taxes, fees, etc. Travelers should separate each cost that makes up the total rental vehicle expense on their expense reports. Please note the rental vehicle base cost should be categorized using expense type ‘Vehicle Rental’. In addition, Budget Bulletin B-1184 requires out-of-state travel to be preapproved by the Executive Chamber.	No	OSTRNT
Taxi / Car Service	Taxi or car service expenses including reasonable and customary tips.	No	TAXI

Train Tickets	Train travel (e.g., Amtrak) expenses. Original tickets must be provided with the expense report. Train travel on Amtrak will be reimbursed at the current Amtrak government rate .	No	TRAIN
Vehicle Rental	Vehicle rental expenses when this option is necessary or most prudent. See New York State Travel Contracts for more information.	No	RENTAL

Transportation – Mileage, Fuel, Fees

Expense Type (SFS Dropdown)	Expense Type Description	Taxable Income for the Employee (Yes/No)*	Expense Type (SFS Table Name)
Fuel for Travel	Rental vehicle fuel expenses. However, for State vehicle use, fuel cards should be used to purchase fuel for business travel.	No	FUEL
Mileage – Alternate Rate	Personal automobile mileage reimbursement when a fleet/state vehicle was available but not used. Mileage reimbursement rates are determined by the Internal Revenue Service and collective bargaining agreements. See GFO XIII.4.C for more information.	No	MILEAG4
Mileage – Automobile	Personal automobile mileage reimbursement. Travelers must use the most economical method of travel in the best interest of the State supported by a justification and/or a cost-analysis when applicable. The OSC Travel Manual includes the steps to assist with this determination . See GFO XIII.4.C for additional information about mileage rates.	No	MILEAGE
Mileage – Motorcycle	Personal motorcycle mileage reimbursement. Mileage reimbursement rates are determined by the Internal Revenue Service and collective bargaining agreements.	No	MILEAG3
Mileage – Personal Aircraft	Personal aircraft mileage reimbursement. See the OSC Travel Manual for the reimbursement rate for personal aircraft use.	No	MILEAG5
Mileage – Transport Client	Personal vehicle mileage reimbursement for travelers required to transport clients or residents. Additional mileage reimbursement is determined by collective bargaining agreements.	Yes – The additional mileage reimbursement is reportable as income to the IRS.	MILEAG1
Mileage – Transport Goods	Personal vehicle mileage reimbursement for travelers required to use their personal vehicles to transport heavy building or construction materials. Additional mileage reimbursement is determined by collective bargaining agreements.	Yes – The additional mileage reimbursement is reportable as income to the IRS.	MILEAG2
Parking Fees	Reasonable and necessary parking expenses , whether paid in cash or with a personally issued E-ZPass.	No	PARKING

Tolls Paid

Reasonable and necessary toll expenses (e.g., toll roads, bridges and tunnels), paid in cash, via cashless tolling or with personally issued E-ZPass.

No

TOLLS