

## Procedure: Special Exemption – Construction Services Group (CSG)

ESD Construction Services Group (CSG) provides a variety of school facility related services to school districts across the state of Washington. A majority of the school districts are many miles away from ESD; they are remote work sites. CSG employees are assigned to work on projects in one or more of these districts and must travel to the districts for work.

Many CSG employees live closer to the district(s) they are working for than ESD or another educational service district office. It is more efficient and beneficial for ESD and the districts to have CSG employees travel from their homes to the school district, instead of coming into an ESD office and then going to the district.

Several CSG employees must travel more than 75 miles to get from their home to the school district where they are working. They stay in hotels in the area where the district is located and they incur costs for meals. They return home on the weekend.

As described in the Non-Reimbursable and Reimbursable travel expense procedures, transportation, lodging and meal costs incurred by employees who commute between their home and their work site (or "official office site") are personal expenses and they are non-reimbursable (except when an employee is working on a project in a district that is expected to last less than 12 months).

CSG employees assigned to remote work sites are incurring substantial non-reimbursable costs, for the benefit of ESD and the school districts. To attract and retain qualified employees, and as a matter of equity, CSG employees who travel more than 75 miles from their home to the school district where they are working will be considered to be in "taxable commute status" and will receive a taxable stipend to assist in the personal expenses they incur, subject to the following:

### Lodging

When work responsibilities require an employee to be at their main work site that is more than 75 miles away from home for more than one full work day, a taxable lodging stipend will be issued through payroll. The stipend will be based on the ESD-CSG Taxable Lodging Table. Any additional lodging costs incurred away from the employee's main work site will be reimbursed on a travel reimbursement form and will be over and above the amount received in their stipend, non-taxable, and paid through Accounts Payable.

### Transportation

When it is necessary to safely perform the job responsibilities and it is economically prudent to manage the costs associated with travel between home and school sites, ESD may provide automobiles to CSG employees who are traveling more than 75 miles from home to their work site(s). Employees who are provided automobiles to travel from home to their work site(s) are prohibited from using the ESD vehicle for personal purposes other than commuting between home and assigned work site(s).

ESD employees who travel more than 75 miles from home to their work site(s) in their own automobile will be issued an estimated stipend to assist with mileage costs only to the extent the number of miles driven between their home and the work site(s) exceeds 150 miles per work week.

Employees who use an ESD car to commute will be taxed at the rate of \$3 per work day (\$1.50 for the commute to work and \$1.50 for the commute home) unless they submit a commute report form that identifies the dates they commuted between work and home.

Fuel costs for travel between an employee's home and the work site(s) are personal expenses that are not subject to reimbursement, however we will issue a taxable stipend through payroll to the extent the number of miles driven between their home and the work site(s) exceeds 150 miles per work week.

### **Meals/Subsistence**

Costs incurred for food while an employee is away from home and staying in the area where they are working at their main work site are personal expenses that will not be reimbursed. However, when they are traveling away from their main work site for the day and work 3 hours over their regular work day, they are entitled to taxable meal payments through payroll; and if they are on travel status (overnight) away from their main work site, they are entitled to per diem meal reimbursement payments through Accounts Payable as per regular aforementioned travel guidelines.

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*Formerly Administrative Procedures Section M*