

Prompt Submission of Travel Vouchers

Effective July 1, 2022

The State of Illinois Judicial Branch operates as an accountable tax plan for tax reporting purposes pursuant to the Internal Revenue Service (IRS). IRS Publication 535, Chapter 11, addresses travel reimbursements under an accountable plan are not taxable to the employee. For an employee's travel reimbursements to remain within the accountable tax plan and avoid travel reimbursements being treated as reportable wages, the following IRS requirements **must** be met.

“An accountable plan requires your employees to meet all of the following requirements. Each employee must: 1) have paid or incurred deductible expenses while performing services as your employee, 2) adequately account to you for these expenses within a reasonable period of time, and 3) return any excess reimbursement or allowance within a reasonable period of time.”

IRS Publication 535 identifies a reasonable period of time for an employee to adequately account for their travel expenses is within **60 days** after the expenses were paid or incurred. Therefore, travel incurred **on or after July 1, 2022**, any travel reimbursement vouchers **must** be submitted and received by the Administrative Office of the Illinois Courts (AOIC) within **60 days** of the last date of travel. In the event of extraordinary circumstances that prevent a traveler from submitting a travel reimbursement voucher within the required **60 days**, a traveler can submit a *Judicial Branch Prompt Submission of Travel Vouchers Exception Form* with their travel voucher identifying the reason for delay. The *Exception Form* should be used sparingly and only for extenuating reasons.

To remain compliant with IRS Guidelines, travel reimbursement vouchers received by the AOIC beyond the 60-day deadline, excluding approved *Exceptions*, must be processed as taxable income through payroll and will be included on your paycheck/pay warrant/direct deposit and W-2 tax form.

Please utilize the following guidelines when submitting *C-10 Travel Voucher* forms:

- Multiple travel dates may be combined on one travel voucher, as long as all trips identified conclude within the same calendar month. If a single trip begins at the end of a calendar month and concludes in the first days of the next calendar month, the traveler must submit this single trip on one travel voucher.
- Travel vouchers must be **legible** with all required information completed. Travel vouchers must contain the city of headquarters, city of residence, dates of travel, departed from cities, arrived at cities, times of travel, purpose of travel, and traveler comments/explanations. The C-10 Travel Voucher form is available on the Supreme Court's website [here](#). Please select the C-10 Travel Voucher form that coincides with the traveler's dates of travel.
- Receipts for all expenses claimed (other than meals) over \$10.00 must be submitted with the travel voucher.
- Traveler's must sign on the Traveler Signature line on the travel voucher. The Traveler's signature must be an original signature.
- Travel vouchers for Circuit and Associate Judges must be signed by their Chief Circuit Judge or their designee. Travel vouchers for Non-Judicial Employees and Other Personnel must be signed by their authorized Judicial Branch Manager.
- Incomplete travel vouchers, illegible travel vouchers and/or receipts will be returned, requiring resubmission.
- Travel vouchers **must** be submitted and received by the AOIC within **60 days** of the traveler's last date of travel. Travel vouchers received after the **60-day** deadline will be treated as taxable income and processed through payroll.

Please contact the Accounting Unit at (217) 782-7770 for questions regarding the submission of travel vouchers or any other vouchers submitted for processing and payment.

JUDICIAL BRANCH

PROMPT SUBMISSION OF TRAVEL VOUCHERS EXCEPTION FORM

Traveler's Name: _____

Ending Date of Travel: _____/_____/_____

Reason for Late Submission of Travel Expenses beyond the **60-day** deadline:

I certify that the above statement is true and correct.

Traveler's Signature: _____ Date: _____

To be completed by AOIC:

AOIC Received Date: _____/_____/_____ Number of Days: _____

- I **approve** the request for an exception to the IRS 60-Day Rule for the travel voucher listed above.

- I **do not** approve the request for an exception to the IRS 60-Day Rule for the travel voucher listed above.

Chief Fiscal Officer Signature or Designee

Date