



Ohio Administrative Code

Rule 126-1-02 Rates and requirements for reimbursement of travel expenses of state agents.

Effective: November 13, 2025

(A) Definitions

(1) "State agency" means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government which uses money that has been appropriated to it directly, but does not include the general assembly, supreme court, court of appeals, court of claims, any agency of these, or any state university or college as defined in division (A)(1) of section 3345.12 of the Revised Code.

(2) "State agent" means any officer, member, or employee of a state agency whose compensation is paid, in whole or in part, from state funds but does not include any volunteer serving without compensation:

(3) "Travel at state expense" means travel expenses which are paid from moneys appropriated directly to a state agency by the general assembly, but does not include travel by a state agent where expenses are paid pursuant to rule 102-3-08 of the Administrative Code.

(4) "Conference" means a prearranged gathering with a formal agenda, for consultation or exchange of information or discussion that benefits the state, such as seminars, trainings, meetings, and other professional events.

(5) "Paid travel status" means the designation given to a state agent who is traveling on behalf of the state and is in an active pay status.

(6) "Ride-sharing service" means a transportation service where passengers use an online platform to request transportation from drivers using their personal vehicle for a fee.

(7) "Short-term rental" means a property that is temporarily leased for lodging in exchange for compensation through an online platform.



(8) "Commercial transportation" means taxi cabs, ride-sharing services, automobile rentals, airfare, ferries, subways, bus, trains, and other similar commercial transportation providers.

(B) Authority for travel and reimbursement

(1) Authority for travel

All state agents traveling at state expense or on paid travel status must be approved prior to travel by the head of a state agency or their designee. Travel may be approved only for official state business . State agents must, incur only expenses for the official business of the state. The head of a state agency or their designee shall determine the appropriate mode of transportation.

(C) Travel Expenses

At the agency's discretion, a state agency may make direct payment to a supplier who provides travel services for the state agent, in lieu of reimbursing the state agent for travel expenses. A direct payment shall comply with the applicable rates and requirements specified in this rule. Alternatively, subject to this rule, the state agency may choose to reimburse the state agent for travel expenses incurred. Travel expenses which a state agent may request reimbursement or direct payment by an agency under this rule include only the following, subject to the approval of the director of the office of budget and management or their designee:

(1) Automobile expenses

(a) Incurred service expenses necessary to the efficient and safe operation of a state-owned or leased vehicle when a state agent or other party has been properly approved by a state agency and endorsed onto insurance coverage through the department of administrative services.

(b) Pursuant to this section, mileage expenses incurred on state business when traveling by privately owned automobile, not including ride-sharing services, when the automobile owner has been so approved and is insured under a policy of liability insurance complying with the requirements of section 4509.51 of the Revised Code. Such reimbursement shall not exceed the rates described in this



rule and shall only be made to one state agent.

(i) Mileage reimbursement for state business is authorized at a rate up to the internal revenue service's business standard mileage rate, within the discretion of the director of the office of budget and management. The reimbursement rate shall not be lower than forty five cents per mile unless the internal revenue service's rate falls below that threshold, in which case the Director of may reduce the rate. The Director of the office of budget and management shall review the rate at least annually. State agents shall not reimbursed for mileage between their residence and assigned work location. If traveling to a location other than their assigned work location, reimbursement is limited to the distance from the residence to the alternate location, minus their normal commute distance. This subsection does not apply to a collective bargaining agreement that supersedes the amount contemplated in this rule.

(c) Automobile rental only if automobile rental has been approved and is more economical than any other mode of transportation or if the state agent's destination is not easily accessible by any other mode of transportation. The state agent must purchase liability insurance and loss damage waiver for accidents arising out of the operation or use of the automobile and include that cost in determining whether the automobile rental is the most economical mode of transportation.

(2) Commercial transportation expenses

(a) Travel expenses by commercial transportation at the most efficient available rate . When any segment of travel by commercial transportation exceeds eight hours, the head of the state agency may approve business class travel for the state agent.

(b) Travel within the state of Ohio by common air carrier at the most efficient available rate is approved for elected officials, directors, assistant directors, deputy directors, board and commission members, and heads of state agencies. State employees not listed in this paragraph are approved to travel within the state of Ohio by common air carrier at the lowest available rate only if flying is more economical than other modes of travel.

(c) Commercial transportation travel insurance when approved by the head of the state agency.



(d) Tips/gratuities for a ride-share service or taxi that does not exceed fifteen percent of the total cost of the ride.

(3) Meal and incidental expenses/per diem

(a) Inside the continental U.S.

(i) Meals and incidental per diem for state agents is authorized only when overnight lodging is required, subject to this rule. Per diem rates are based on the U.S. General Services Administration (GSA) rates, adjusted by lodging location. Per diem is intended to offset, not fully cover these expenses, and amounts shall be adjusted for departure and return based on travel time.

(a) Standard per diem applies to a full twenty-four hour travel day within the continental U.S. When on paid travel status for less than twenty-four hours, per diem is pro-rated by twenty-five percent for each six-hour period of travel up to one hundred percent for eighteen hours or more of travel. For example, zero to six hours equals twenty-five percent per diem.

(b) If a state agent is approved to travel out of state by air and returns the same day, meals and incidental per diem are authorized, pro-rated as outlined in this section.

(ii) If the state agent is in paid travel status in the continental U.S. for more than one week, including a weekend, miscellaneous living expenses will be reimbursed when such expense is reasonable as determined by the head of the state agency or their designee.

(iii) State agencies may choose to reimburse the state agent for meal and incidental expenses provided the reimbursement complies with this rule.

(b) Outside the continental U.S.

(i) A state agent traveling outside the continental U.S., or otherwise on paid travel status outside the continental U.S., including international conferences, shall be entitled to reimbursement of meals when such cost is reasonable as determined by the head of the state agency or their designee.



(ii) If the state agent is outside the continental U.S. on paid travel status for more than one week, including a weekend, miscellaneous living expenses will be reimbursed when such expense is reasonable as determined by the head of the state agency or their designee.

(c) Conferences

If a conference provides a meal, the state agent shall not be reimbursed or receive per diem for that meal and any reimbursement for a registration fee shall be adjusted accordingly. However if a meal is not provided, a state agent shall receive per diem or reimbursement at the rate prescribed by the GSA. The state agent has the responsibility of specifying the number and type of meals. If the state agent has dietary restrictions and the event does not honor the state agent's request for an alternative meal, the state agent is not required to deduct the applicable meal allowance from per diem.

(4) Lodging

(a) Inside the continental U.S.

In accordance with the per diem rates established by the GSA, reimbursement of expenses incurred while on official travel status within the continental U.S. is authorized per state agent per calendar day for lodging in commercial establishments or short-term rentals at actual cost up to the maximum allowable lodging rate for that location, plus applicable taxes on the entire room. Alternatively, an agency may choose to pay in advance for lodging expenses provided the payment does not exceed the rates set forth in this rule.

(b) Outside the continental U.S.

Reimbursement for lodging in commercial establishments or short-term rentals is authorized per state agent per calendar day at actual cost when such cost is reasonable as determined by the head of a state agency or their designee.

(c) Conferences

Lodging at the event site or lodging at a hotel identified in a conference registration materials as one



of the event hotels may be reimbursed or paid for at actual cost, provided such cost is reasonable as determined by the head of a state agency or their designee.

(d) Limits

Overnight lodging will only be reimbursed or paid with state funds when the state agent is traveling at a location greater than forty-five miles from both the state agent's residence and their assigned work location as determined by their state agency. However, when traveling for conference purpose, the limit is thirty miles.

(5) Miscellaneous expenses

(a) Conference registration fees

(b) Miscellaneous transportation expenses such as parking charges, road tolls, and other reasonably incurred transportation expenses directly related to authorized travel. Such expenses are to be listed separately on a state agent's travel expense reimbursement request if the state agent is seeking reimbursement for those expenses.

(c) Miscellaneous business expenses such as telephone, facsimile, internet, and other similar charges paid by the state agent for official state business, provided that there are no free alternatives to such services.

(d) Miscellaneous living expenses such as laundry, dry cleaning, and postage when a state agent is on travel status for more than five consecutive days.

(D) Non-payable or reimbursable expenses

"Non-Reimbursable travel expenses" include but are not be limited to:

(1) Alcoholic beverages purchased by the state agent.

(2) Entertainment expenses purchased by the state agent.



(3) Personal expenses incurred during travel that are primarily for the benefit of the state agent and not directly related to the official purpose of the travel.

(4) Political expenses paid by the state agent.

(5) Travel insurance expenses paid by the state agent; for purposes of this paragraph, the use of the term "travel insurance expense" does not mean liability coverage and loss damage waiver expenses incurred in renting an automobile pursuant to paragraph (C)(1) of this rule or approved commercial travel insurance approved pursuant to paragraph (C)(2) of this rule.

(6) The cost of traffic fines and parking tickets.

(7) Unused reservations for commercial transportation, automobile rentals, or lodging unless the state agency is satisfied that the failure to cancel or use the reservation was unavoidable. State agency approval is required as supporting documentation and may be subject to the approval of the director of budget and management or their designee.

(8) Any amount equal to a promotion or credit used to pay for a travel expense.

(9) Any transportation expense for travel undertaken for the purpose of obtaining meals that are discretionary in nature.

(E) Reimbursement requirements

A state agent seeking reimbursement for travel expenses shall submit all supporting documents under this rule and a travel expense reimbursement request in a format specified by the Office of Budget and Management to the head of their state agency or designee within 90 days of the last date of travel, unless the terms of an applicable collectively bargained agreement differs. All amounts shall be recorded in U.S. dollars. Approval by the head of a state agency or their designee, submitted in a format specified by the office of budget and management with all supporting documents, shall certify that the reimbursement of the state agent's travel expenses is proper. The request may be denied by the state agency or office of budget and management for a state agent's failure to submit a request in



a timely, accurate, or truthful manner. Reimbursement for approved travel expenses shall be made by the state agency via deposit in U.S. dollars into the system offered by the office of budget and management for payment and/or reimbursement of travel expenses or in a matter determined by the head of a state agency or their designee with approval from the office of budget and management, but at no time shall a state agent claim or be reimbursed more than is allowable under this rule. Supporting documents shall include the following as applicable:

(1) Receipts

A state agent shall obtain and provide all required receipts for travel charges which they are seeking reimbursement under this rule to their state agency in a manner and format specified by the office of budget and management. Required receipts for reimbursement shall include:

- (a) Any receipt for a miscellaneous living or business expense.
- (b) Any receipt for commercial transportation expenses.
- (c) Any service expense incurred in connection with the operation of a state vehicle.
- (d) Itemized receipts for all lodging expenses.
- (e) Itemized receipts when a gratuity is automatically included.
- (f) Any other receipt for expenses exceeding thirty dollars.

(2) Supporting documentation

Upon request of a head of a state agency or their designee or the office of budget and management, the state agent shall provide the following documents that validate expense claims. Such documents shall include but are not limited to the following:

- (a) Conference materials and meeting agendas.



(b) Currency exchange rates when requesting payment or reimbursement for foreign goods or services. Such rates shall be evidenced by a foreign exchange currency receipt, bank or credit card statement, or the exchange rate issued by an authoritative source as determined by the office of budget and management.

(c) Documentation if a conference or professional event does not honor a state agent's request for an alternative meal.

(d) Any additional reasonable form of verification of an expense if necessary for verification or if supporting documentation is not available.

(3) A travel expense report.

(F) Agency contractors

State agencies desiring to reimburse travel, lodging, and meal expenses should negotiate such reimbursement with the contractor or supplier when negotiating the cost of the contract, but shall not negotiate rates higher than those authorized by this rule.

(G) Exceptions may be requested by submitting a written request to the director of budget and management by the head of a state agency or their designee. State agents should make every effort to request an exception prior to travel taking place. The director of the office of budget and management may grant exceptions to this rule only for travel by law enforcement officials, insurance examiners, state agents on continuous travel status for two or more consecutive days, state agents requiring special travel arrangements due to a disability, and state agents whose workday is other than eight a.m. to five p.m. or if state agents whose in-state travel and lodging arrangements are economically advantageous to the state. Other exceptions may be granted upon a written request submitted to the director of budget and management by the head of a state agency or their designee prior to the expense being incurred or, at the director's discretion, after the expense has been incurred. No exception shall remain in effect for more than one fiscal year.

(H) Amendment to this rule



AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #454978

An amendment to this rule applies to travel on or after the effective date of the amendment.