

## SAM—PAYROLLS

### **INDETERMINATE FIELD ASSIGNMENT ALLOWANCES (LONG TERM TRAVEL-INDEFINITE) 8572.2** (Revised 12/02)

DPA Regulations 599.619 and 599.621 allow a State agency to reimburse employees for expenses incurred on a continuous indeterminate field assignment at a job site away from its headquarters location for an extended period of time. Based on federal and State tax law (refer to the IRS Publication 463), long-term per diem (for continuous, indefinite field assignment) is subject to withholding of employment taxes (federal and State income, Social Security, and Medicare).

**It is imperative that the employee be notified, prior to starting the assignment, that such reimbursements are subject to withholding.** (Refer to the PPM Section N 141, et seq.)