

U.S. Fish and Wildlife Service
Supplemental Questions and Answers for Processing
Volunteer Reimbursements for Food/Subsistence Expenses

The following questions and answers are provided as supplemental guidance to the Service volunteer policy to clarify issues related to volunteer reimbursements for food/subsistence.

What is the difference between a living allowance and subsistence?

Living allowance. Under prior policy, living allowances assisted volunteers with their living expenses while volunteering for the Service. Receipts were not required and living allowances generated IRS 1099 forms to the volunteers. Living allowances were coded under BOC 118A, which are 1099 reportable.

Subsistence. Subsistence is defined as the minimum to support work and day-to-day functions and a means of obtaining the necessities. Using this definition, subsistence covers food, disposable eating utensils, and non-alcoholic beverages for volunteers in remote, hard to access locations or high cost of living areas (i.e., field stations in Alaska, Puerto Rico, Hawaii and outer islands). Subsistence does not cover incidental expenses such as toiletries.

Subsistence is referenced in the DOI's Volunteer Policy (301 DM 6) which affects all DOI volunteer programs.

According to DOI policy (301 DM 6.6):

(A) Bureaus and offices may reimburse volunteers for fully documented incidental expenses (which may include transportation, supplies, uniforms, lodging and **subsistence**) to the extent authorized by statutes, under the terms in the Volunteer Services Agreement and at the discretion of the bureau, site, office, or program manager.

When is subsistence reimbursement allowable?

The Service may reimburse a volunteer for subsistence when the volunteer is assigned to an isolated, hard-to-access location or a high cost of living area. Reimbursement must be noted on the Volunteer Services Agreement and accompanied with actual receipts.

How would you define an isolated/hard-to-access location, as well as a high cost of living?

Isolated/hard-to-access location: Areas in which conditions make it difficult/challenging to approach or enter. Example(s): Fish Springs, UT; field stations accessible only by plane (AK, PR); islands/barrier islands accessible only by boat (AK, CA, PR).

High cost of living: The Cost of Living Index measures comparative costs for housing, groceries, utilities, transportation, healthcare, and miscellaneous goods and services. Cities with a high Cost of Living Index (GSA) include Anchorage, Honolulu, Los Angeles, New York City, San Diego, San Francisco and Washington, D.C.

If my field station meets the criteria for isolated/hard-to-access location or high cost of living, how much a day may I give the volunteer for subsistence?

At the discretion of the Project Leader, with concurrence from the Regional Office, a volunteer working in an isolated/hard-to-access or high cost of living location may be reimbursed, with actual receipts, at an amount not to exceed 55 percent of the local per diem.

Are there other occasions where the purchasing of food is allowable?

The Service allows payment of food and beverages as part of volunteer recognition events. The Service interprets this to mean light refreshments can be provided at such events, per 224 FW 3.

The Service can reimburse a volunteer for food and beverages (per diem) when on invitational travel (TDY).

The Service may purchase food and beverages for a volunteer to be consumed on site (at the duty station) if the volunteer is working and does not have access to food and beverages.

How are food/subsistence reimbursements for volunteers submitted?

All volunteer food/subsistence reimbursements need to be submitted on Service Form 3-2373 (Claim for Reimbursement for Volunteer Expenses). All expenses must be itemized individually by date and not clumped together. The following documents must be attached to Form 3-2373:

- Copy of the Volunteer Services Agreement, which lists any reimbursements the field station will pay (i.e., transportation, lodging, food/subsistence, mileage).
- All actual receipts showing expense and date of expense.

Can a volunteer be placed on invitational travel (TDY)?

A volunteer may be placed on invitational travel, at the discretion of the Project Leader, when:

- The volunteer is participating in a training class or attending/speaking at a meeting/conference and overnight travel is required;
- The field station will cover the volunteer's travel to/from the field station and/or the volunteer's place of residence, both of which must be at least 50 miles from the temporary duty station.
- Under invitational travel, per diem is not taxable if the TDY is less than a year (see the DOI and Service TDY handbooks for more details on taxability of long-term TDYs).

How do I submit reimbursements for a volunteer on invitational travel?

A travel authorization is generated through CONCUR. Upon completion of the invitational travel, the volunteer submits receipts for reimbursement using the same process used by Service employees.

Which Budget Object Codes (BOCs) should be used for reimbursing volunteer expenses?

(A) (1) Bureaus must exercise care not to reimburse volunteers more than their fully documented incidental expenses. Payments not properly documented, and/or exceeding the amount allowable by law for tax-free reimbursement, may be considered by the IRS to be taxable income of the volunteer and thus create a tax liability. It is the Department's policy to avoid such circumstances.

The following list of BOC Codes must be used for direct reimbursement:

- Food/Subsistence - 265F (food & beverage – human consumption – not 1099 reportable)
- Local Travel at Official Duty Station - 214L
- Supplies – applicable BOC depending on item
- Lodging in non-TDY status - 258A
- Monetary Awards - 118A (non-Federal employee compensation/awards – 1099 reportable)

If you have additional questions regarding reimbursements to volunteers for food/subsistence, please contact the national volunteer coordinator, Deborah Moore at deborah_moore@fws.gov, or your regional volunteer coordinator (attached).

Dated August 17, 2016

