

MILEAGE REIMBURSEMENT

Employees will be reimbursed for the mileage incurred for the business use of their privately owned vehicles based upon the per mile rate established by the Internal Revenue Service each year. Reimbursement is based on the principle that the employee should be reimbursed for all official business mileage accumulated in a privately owned vehicle. Mileage reimbursement is determined from the point of origin to the point of destination and return. Points of origin/destination include the employee's home, the office, or a temporary work location. Mileage between home and office is considered commute mileage and is therefore not reimbursable.

A. Mileage will be reimbursed for the distance between the employee's point of origin and the location of the business function being attended.

- i. EXAMPLE 1: An employee who leaves from the office, travels to the business function, and returns to the office is reimbursed for all mileage directly connected with the business trip.
- ii. EXAMPLE 2: An employee leaves from home to attend an all-day meeting. After the meeting, the employee returns home without any deviations. The employee would be reimbursed for the entire length of the trip.

B. Mileage will be reimbursed to cover transportation to and from a hotel or airport.

- i. EXAMPLE 1: An employee drives from home to the office and then to the airport for a business trip. On return, the employee drives from the airport directly home. The employee would receive mileage from the office to the airport on the way out, and mileage from the airport to home on the return.
- ii. EXAMPLE 2: Assume the above employee stops at the office on the return leg of the trip and then continues home. The employee would be eligible for mileage reimbursement from the airport to the office only. From the office to home would be considered commute miles.

C. If a significant personal deviation is taken between the point of origin and destination, then the personal mileage will not be reimbursed.

- i. EXAMPLE 1: On the way to a morning meeting, an employee runs some personal errands. Following the meeting, the employee drives to the office and then home at the end of the day. The employee will be reimbursed for the mileage to the meeting minus

the personal deviation and mileage from the meeting to the office.
The mileage from the office to home is not reimbursable because this would be considered commute miles.

D.If there is a deviation in the normal commute for a business reason that is deemed not significant, then the employee will only be eligible for mileage reimbursement for the deviation.

- i. EXAMPLE 1: An employee's normal commute is 25 miles from home to the office. On the way to work, the employee runs an errand for the employer that causes the commute to be 27 miles. The business deviation from the normal commute would be considered insignificant and therefore the employee would only be reimbursed for the deviation (2 miles).

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