

## EXPENSE REIMBURSEMENT REGULATION – MILEAGE

Employees using their personal vehicles to travel on BOCES business shall be reimbursed for each mile at the then current Internal Revenue Service rate and in compliance with all other IRS rules and regulations.

### 1. Employees with a Singular Work Site

- a. Employees who typically work from the same work site every work day shall be reimbursed only for miles traveled from their regular work site to other sites during the work day **or when their mileage exceeds the distance that they would normally commute to their regular work site.**

Example: Employee Jones lives in Saratoga Springs and works each work day out of Wembley Square. Her regular home to office commute is 30 miles round trip. On Monday, Employee Jones travels from home to Wembley Square. During the business day, she leaves Wembley Square and travels to Watervliet city schools and then back to the office, a total round trip mileage between Wembley Square and Watervliet of 17 miles. After returning to Wembley Square, she leaves Wembley Square and goes directly home. Employee Jones would be entitled to reimbursement for a total of 17 miles, the actual roundtrip distance between Wembley Square and Watervliet.

- b. If an employee travels directly to a work site, which is not the employee's regular work site, from home and then to the regular work site, the employee shall be reimbursed only to the extent that the stop at the first work site increased, if at all, the regular commute to the office. The same would apply to employees who leave their regular worksite to travel to another destination and then go directly home.

Example: Employee Jones lives in Saratoga Springs and works each work day out of Wembley Square. Her regular home to office commute is 30 miles round trip. On Monday, Employee Jones leaves her home and travels to Ballston Spa Central School District, a distance of 11 miles from her home. She then goes directly from Ballston Spa to Wembley Square and at the end of the day, goes directly home from Wembley Square. The stop at Ballston Spa schools increased her regular commute of 30 miles by 8 miles. Employee Jones would be entitled to be reimbursed for 8 miles.

### 2. Employees who have Multiple Work Sites, one of which constitutes a clear majority (i.e., **3 days at one work site, two days at another work site or four days at one work site and one day at another work site**).

Employees who regularly work from more than one work site, but do so in a manner where one site constitutes the clear majority of days in a given work week, shall have their mileage reimbursement based upon the majority site being treated as their regularly assigned work site.

Example: Employee Jones lives in Saratoga Springs. Three days of the week she works out of central offices on Watervliet-Shaker Road. The roundtrip distance between home and central office is 30 miles. Two days a week, she is assigned to the CTE Center in Schoharie. The round trip distance between home and the work site in Schoharie is 60 miles. The distance between central office and the Schoharie Center is 40 miles. Employee Jones would be entitled to be reimbursed for two days of travel to Schoharie for 30 miles each day; i.e., the round trip distance from home to Schoharie (60 miles) minus 30 miles, which is mileage distance of Employee Jones' regular commute between her home in Saratoga Springs and her travel to the work site where she works a majority of her time, at central offices.

Example: Employee Jones lives in Saratoga Springs. Three days of the week she works out of central offices on Watervliet-Shaker Road. The roundtrip distance between home and central office is 30 miles. Two days a week, she is assigned to work at the Ballston Spa Schools. The roundtrip distance between Ballston Spa Schools and Employee Jones' home is 11 miles. In this scenario, Employee Jones would not be entitled to any mileage reimbursement, because her commute two days a week to the Ballston Spa Schools is actually less mileage than her regular commute between her home and the work site to which she reports the majority of days, i.e., central office.

Example: Employee Jones lives in Saratoga Springs. Three days of the week she works out of central offices on Watervliet-Shaker Road. The roundtrip distance between home and central office is 30 miles. Two days a week, Employee Jones is assigned to work in Kingston City Schools. The roundtrip distance between Kingston City Schools and Employee Jones' home is 71 miles. In this scenario, Employee Jones would be entitled to be reimbursed for mileage to the extent that her twice weekly trips to Kingston exceed her three day a week commute to central office, i.e., 41 miles per day traveled to Kingston (71 miles to Kingston Schools minus the 30 miles traveled to the majority work site located at central office).

3. **Where there is no clear majority of work site days, an average of the total weekly commute will be used to calculate reimbursable mileage.** Employees who are assigned to multiple sites, none of which constitute a clear majority of work days, shall have their entitlement to mileage reimbursement calculated upon averages, best demonstrated by the following example:

Day	Traveling to/from Home	One way mileage	Total
1	Saratoga Springs to Ausable Valley CSD	20	20
2	Saratoga Springs to Ausable Valley CSD	20	20
3	Saratoga Springs to Moriah CSD	50	50
4	Saratoga Springs to Moriah CDS	50	50
5	Saratoga Springs to Schroon Lake CSD	66	<u>66</u>
			206
			<u>divided by 5 days</u>
		average daily one-way commute	41.2

Employee would be reimbursed for mileage as if 41.2 miles represented a one-way commute to a single work site.

4. Intra-Day Travel

All employees who travel from home directly to their regular work site, and travel from their regular work site directly home, shall also be entitled to mileage reimbursement when during the course of the work day the employee leaves their regular work site, travels to another location and then returns to their regular work site.

For travel which is non-direct between home and regular work site, paragraph 1-b shall control.

5. In the event of a dispute, prior to the filing of a formal grievance, the parties agree that the PAO President (or designee) and the Assistant District Superintendent for Business Services (or designee) shall meet and attempt to resolve the dispute. If the parties are unable to resolve the dispute, the PAO Unit may file a grievance.

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