



TRAVEL REIMBURSEMENT (Mileage reporting)

Example: Sally lives in Iowa City and is assigned to the Cedar Rapids Agency center, which is a distance of 27 miles from her home. She primarily works in the West Branch and Tipton school districts. The distance from Sally's home to Tipton is 28 miles. The distance from her home to West Branch is 15 miles.

Day 1: Sally drives from her home to Tipton (28 miles) and returns home from Tipton later in the day (28 miles) for a total of 56 miles. The distance from the Cedar Rapids office to Tipton is approximately 45 miles one way. Sally has appropriately calculated her mileage from her home, $28 + 28 = 56$ miles. **(Staff members will be reimbursed for mileage from home to first temporary assignment or Agency center to first temporary assignment whichever is less, and last temporary assignment to home or last temporary assignment to Agency center, whichever is less.)**

Day 2: Sally drives from her home to W. Branch (15 miles) and returns home from W. Branch later in the day for a total of 30 miles, which she claims. (Cedar Rapids Agency to W. Branch would be 46 miles one way.)

Day 3: Sally went to an all-day meeting at the Agency in Cedar Rapids (her assigned Agency center), and claims no mileage. **(Mileage from the employee's assigned Agency center to and from home will not be reimbursed.)**

Day 4: Sally drove to an all-day meeting at the Coralville office and was able to claim roundtrip mileage from her home to the CV office for a total of 14 miles. (The Coralville office is not her assigned Agency center. In this situation, the CV office would be her first and last "temporary assignment".)

Day 5: Sally drove to Cedar Rapids (27 commuter miles she cannot claim), and then to McKinley Middle School in Cedar Rapids, returning to the office afterwards (roundtrip of 7 miles). Then she went to an afternoon meeting at the Coralville office (which is not her assigned Agency) for a distance of 24 miles, and after the meeting drove 7 miles back to her home. Total reportable mileage of $7 + 24 + 7 = 38$ miles. **(Mileage driven between first and last assignments will be reimbursed.)**

Example: Katie is assigned to the Cedar Rapids Agency center, but her office is in her home in Center Point, and her assignment is in the Center Point, North Linn, Alburnett, and Central City school districts. The distance between Katie's home and each school she is assigned to is less than the distance between the CR Agency and each school, so she can claim mileage for travel from her home to any of the schools she serves.

Day 1: Katie travels from her home to Alburnett (12 miles). Later in the morning, she drives to the elementary school in Toddville and then back to Alburnett (roundtrip of 20 miles). She later leaves the school to make two home visits and adds 3 miles to her travel. At the end of the day, she drives the 12 miles back to her home. (Total reimbursable, business-related mileage is: $12 + 20 + 3 + 12 = 47$ miles.)

Day 2: Katie travels to the Cedar Rapids Agency center for an all-day meeting. She claims no mileage reimbursement, as this is her assigned Agency center.

Example: Mary lives in Cedar Rapids and is assigned everyday to an Agency off-site program located in Iowa City, a one-way distance of about 30 miles. Mary cannot claim mileage reimbursement, as this travel would be considered "commuter" miles by the IRS. **(Staff members having a routine (regular) assignment will not be reimbursed for mileage to and from this routine (regular) assignment to and from home.)**