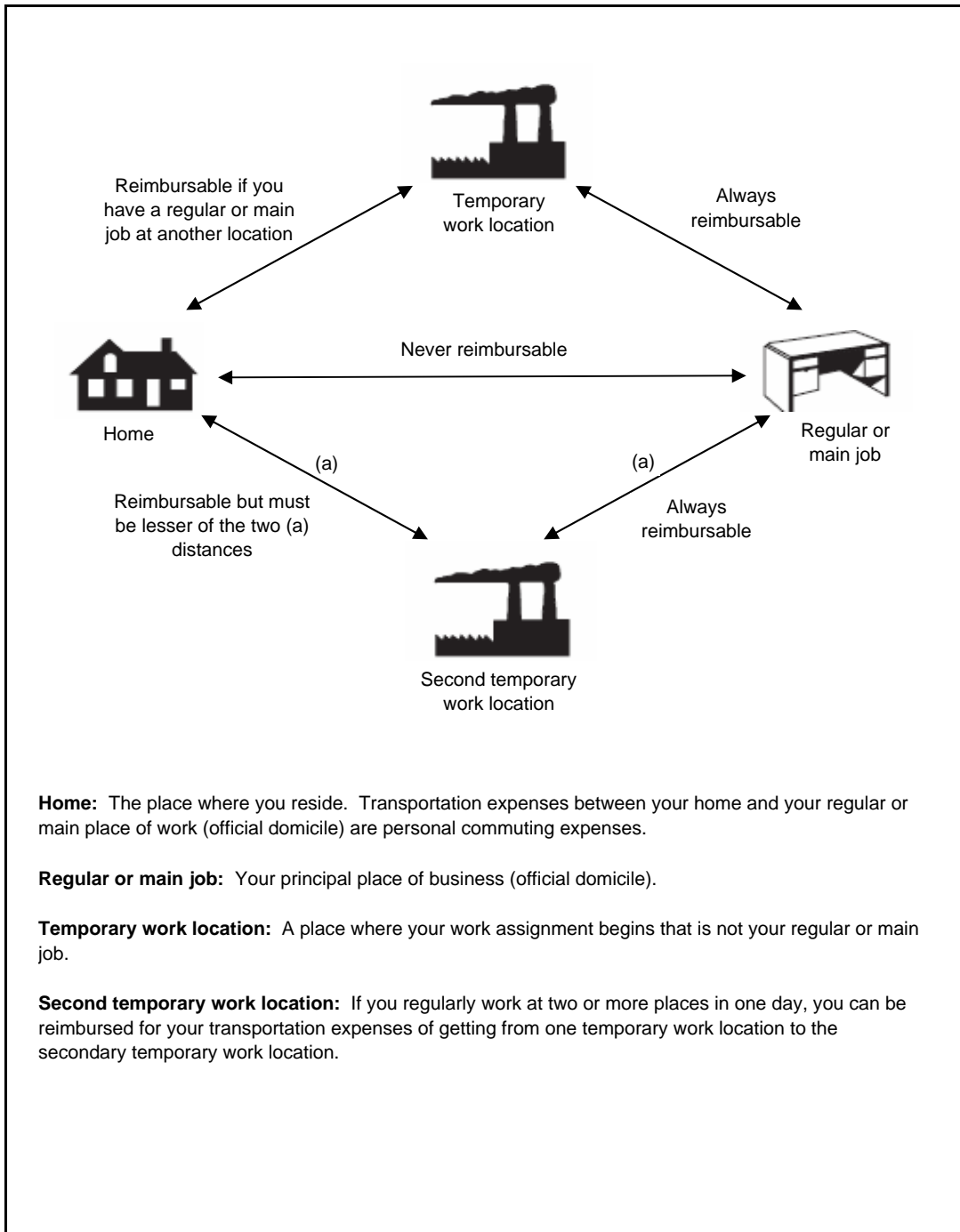


When Are Transportation Expenses Reimbursable?



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Given: John's home is in Columbia, MO, but his main job is in Jefferson City, MO, 30 miles southeast of his home.

Examples:

1. John is to begin the day with an audit in Columbia, 15 miles from his home. John then travels 25 miles from the audit location to Jefferson City to attend a meeting and finish out his workday.

Mileage from his home to the temporary work location (15 miles), and from the temporary work location to his main job (25 miles), are all reimbursable. Mileage from his main job back to home (30 miles) is commuting and is **NOT** reimbursable.

2. John travels to his main job in Jefferson City. John then travels 20 miles to Fulton to perform an audit and returns to his main job in Jefferson City to finish documenting the audit before heading home for the evening.

Mileage from the main job to the audit in Fulton and back (40 miles) would be reimbursable. The round trip mileage from Columbia to Jefferson City (60 miles) is commuting and is **NOT** reimbursable.

3. John needs to perform two audits today to meet his scheduled deadlines. John leaves from his home and goes to the first audit 22 miles east in Kingdom City. From there he travels 13 miles south to Fulton to perform the second audit. When John is done for the day, he chooses to travel back to his home which is 35 miles versus the 20 miles back to his main job.

Mileage from John's home to the first temporary work location (22 miles), and mileage from the first temporary work location to the second temporary work location (13 miles), would be reimbursable. The reimbursable mileage from the secondary work location is limited to the shorter of the two routes (SEE (a) on the graph). In this example, the mileage reimbursement would be limited to 20 miles; the distance from the secondary work location to his main job.

4. John travels to Jefferson City to start his workday. After lunch, he is instructed to travel to Columbia to perform an audit (23 miles from his main job). At 5 o'clock, John's regular quitting time, he travels from the audit site to his home (10 miles away).

Mileage from Jefferson City to the audit site (23 miles) and the 10 miles from the audit site to his home are reimbursable.

Mileage reimbursement is to be based on the most direct route. **Example:** An employee leaves the first temporary work location and it is 10 miles (direct route) to the second work location. It is close to lunch, so the employee travels 5 miles outside of town to get lunch. The extra 5 miles is **NOT** reimbursable.