

UTAH TRANSIT AUTHORITY POLICY

No. UTA.02.08

MILEAGE REIMBURSEMENT POLICY

1. Purpose.

UTA is an agency with the stated purpose of moving people. To accomplish this goal, work at UTA must take place in locations throughout the service area. To facilitate occasions in which a UTA employee travels for business in a personal vehicle, this Mileage Reimbursement Policy will ensure UTA meets IRS Rules Under the Internal Revenue Service (IRS) accountable plan rules. In order for the mileage expenses to be treated as reimbursements, the expenses must be considered business expenses, rather than personal commuting expenses.

2. Definitions. As used in this Policy:

“Assigned Place of Work” (APW) means the place where an employee is asked to report by their supervisor. Telework does not change your APW.

“Federal Mileage Per Diem” means the standard mileage rate businesses use to pay tax-free reimbursements to employees who drive their own cars for business purposes.

“Home” means the place where you reside.

“Normal Commute” means transportation between your Home and your APW.

“UTA” means Utah Transit Authority.

“UTA Non-revenue Vehicles” means vehicles owned by UTA, but not normally used for the provision of revenue service for passengers.

3. Policy

A. Using UTA’s Non-Revenue Vehicles to Accomplish the Same Trip.

Utah Transit Authority (UTA) encourages the use of UTA Non-revenue Vehicles and rental vehicles when possible and discourages the use of an employee’s personal vehicle to conduct company business to the maximum extent possible.

B. Employees are Required to Seek Approval for Mileage Reimbursement.

UTA does realize the need to reimburse the cost of the use of an employee’s vehicle when their supervisor deems that use of a UTA Non-revenue Vehicle is not possible to accomplish the same trip.

C. UTA’s Liability

Employee’s personal insurance will serve as the primary coverage for any incident. UTA will serve as the secondary insurance in a work-related incident and coverage is subject to the State of Utah governmental immunity limits.

D. Reimbursement for travel from Home to APW and back is not eligible.

Transportation expenses between your Home and your APW on your assigned workdays are Normal Commute expenses and not reimbursable.

E. Reimbursement for work related business travel in excess of your Normal Commute is eligible, subject to Section 3)D. of this policy.

1. Travel outside of your Normal Commute in your personal vehicle is reimbursable at the Federal Mileage Per Diem rate¹ in place on the date the travel occurred.
2. Travel miles to an alternate location for work prior to reporting to your APW would be reimbursed to the extent that they are in excess of your Normal Commute.
3. Travel miles to an alternate location for work after reporting to your APW would be reimbursed to the extent that they are in excess of your Normal Commute.
4. Work related travel miles by employees on their assigned days off are reimbursable and would not be considered personal commuting expenses. Use of an employee's personal vehicle while traveling outside of UTA service area would need to consider this rule when seeking reimbursement under UTA.02.07 Travel Policy during normal workdays.
5. Mileage reimbursement incurred as part of employee travel should be included in the travel authorization and reimburse request. Do not request separate mileage reimbursement.
6. Mileage reimbursement should have exact start and end locations for audit purposes and the most direct path should be used for mileage calculations. Use on-line tools such as MapQuest, Google, or others to assist in the calculation.
7. To the greatest extent possible personal portions of travel under UTA.02.07 Travel Policy should be deducted from the mileage reimbursement request.

F. Employees participating in work-related business travel may have the option to leave from and return to their Home or APW, rather than reporting first to their APW, based on their supervisor's approval. In the event an employee leaves from or returns to their Home without completing their Normal Commute (i.e., round-trip to/from their APW), adjustments will be required to their private vehicle reimbursement claim.

1. An employee who leaves from their APW and returns to the APW shall not deduct any round-trip Normal Commute mileage from the private vehicle reimbursement claim. The entire trip to/from the travel destination will be eligible for reimbursement.
2. An employee who leaves from their Home but returns to the APW, or leaves from the APW but returns to their Home, shall deduct one-half of their Normal Commute mileage (i.e., half of their round trip mileage from their Home to/from their APW) from the private vehicle reimbursement claim.
3. An employee who leaves from their Home and returns to their Home shall deduct one full round-trip commute mileage (i.e. their round trip mileage from their Home to/from their APW) from the private vehicle reimbursement claim.
4. Private vehicle mileage reimbursement adjustments apply to the date of departure and the date of return only. No additional round trip commute mileage adjustments shall be made for work-related business trips that span multiple days.

4) Cross-References.

- UTA.02.07 UTA Policy Travel Policy

¹ <https://www.gsa.gov/travel/plan-book/transportation-airfare-pov-etc/private-vehicle-pov-mileage-reimbursement-rates>

This UTA Policy was reviewed by UTA's Chief Officers on 04/06/2022, approved by the Board of Trustees on _____ and approved by the Executive Director on _____. This policy takes effect on the latter date.

DocuSigned by:

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William Gierke, Chief Financial Officer
Accountable Executive

Jay Fox
Executive Director

Approved as to form and content:

DocuSigned by:

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Mike Bell
Counsel for the Authority

History

Date	Action	Owner
	Board Approved – UTA.02.08 Mileage Reimbursement Policy	Chief Financial Officer
	Adopted - UTA.02.08 Mileage Reimbursement Policy	Chief Financial Officer