

## How to calculate mileage reimbursements

- Mileage should only include the miles traveled to the destination on the first day of travel and from the destination on the last day of travel unless business circumstances require the employee to travel back and forth during the trip. Additional mileage will not be reimbursed.
  - For example, if a traveler has someone else drive them to the airport and pick them up upon their return, the University will only reimburse for the initial trip for departure and the return trip. The University will not reimburse for that person’s round-trip drive on both the departure and return date.
- Mileage claimed by the employee shall not include the distance traveled during the employee’s standard daily commute; however, if the employee is traveling directly from their residence and the distance is closer than their work location, reimbursement should be calculated on that distance.
- The following scenarios are examples of how the mileage must be calculated. **In these examples, an employee lives in Washington, PA, but her official work location is in Morgantown, WV:**

Scenario	Proper Calculation
The employee goes to a conference in Clarksburg, WV on a normal working day.	How: from Morgantown to Clarksburg and back.  Why: because the work location is closer to the travel destination.
The employee goes to a conference in Clarksburg, WV on a Saturday (not her normal working day).	How: from the employee’s home address to Clarksburg and back.  Why: because the employee would not be making her commute that day if she were not in travel status.
The employee drives her personal vehicle to the Pittsburgh Airport for business air travel.	How: from the employee’s home address to the Pittsburgh Airport and back.  Why: because the employee’s home address is closer to the travel destination.
The employee goes to a conference in Clarksburg, WV on a normal working day, but does not return until the following Saturday.	How: from Morgantown to Clarksburg and then from Clarksburg to the employee’s home address.  Why: because the employee would be making the normal commute to Morgantown on the day, she left but would not be excepted to make the normal commute from Morgantown on the day she returns.

**Allowable mileage reimbursements and other travel costs for remote employees traveling to University locations:**

	<b>Travel Within the County Where the Employee's College, Department or Unit Resides</b>	<b>Travel Outside the County Where the Employee's College, Department or Unit Resides</b>
<b>On-site/Hybrid Employees</b>  and <b>Remote Employees Who Reside within 100 miles of his/her College/Department's campus location</b>	Mileage, parking, lodging or other travel expenses are <b>neither reimbursable nor payable from University or external funds.</b>	Travel expenses are <b>reimbursable and payable from University or external funds</b> if approved by the employee's dean/vice president and the expenses comply with WVU's travel manual.
<b>Remote Employees Who reside more than 100 miles from his/her College/Department's campus location</b>	Travel expenses are <b>reimbursable and payable from University or external funds</b> if approved by the employee's dean/vice president and the expenses comply with WVU's travel manual. This should be very infrequent and should not include routine visits to the office.	Travel expenses are <b>reimbursable and payable from University or external funds</b> if approved by the employee's dean/vice president and the expenses comply with WVU's travel manual.

**Note:** Reimbursement of employee travel from their residence to their primary campus work location is considered a personal expense by the IRS and therefore the reimbursement of such travel will always be considered additional taxable income to the employee.

Approved reimbursement of employee travel for business purposes to travel locations outside of the county where the employee's primary campus work location is generally considered a business expense by the IRS and therefore a non-taxable reimbursement to the employee.

**Examples:**

1. A hybrid employee who lives in Washington, Pennsylvania (Washington County) and whose department resides in Morgantown, West Virginia (Monongalia County):
  - Travel to and within Morgantown, West Virginia (Monongalia County) **would not** be reimbursed/paid with WVU/external funds.

- Travel to WVU Beckley (Raleigh County) or WVU Keyser (Mineral County) **would** be covered if approved by the dean/vice president and in compliance with WVU's travel manual.
- Travel to other locations (e.g., out-of-state conferences) **would** be covered if approved by the dean/vice president and the expenses comply with WVU's travel manual.

**2. A remote employee who lives in 200 miles from Beckley, West Virginia and whose department resides in Beckley, West Virginia (Raleigh County):**

- Travel to and within Beckley (Raleigh County) **would** be reimbursed/paid with WVU/external funds but should be infrequent and not for a routine visit to campus.
- Travel to WVU's Morgantown campus (Monongalia County) or WVU Keyser (Mineral County) **would** be covered if approved by the dean/vice president and the expenses comply with WVU's travel manual.
- Travel to other locations (e.g., out-of-state conferences) **would** be covered if approved by the dean/vice president and the expenses comply with WVU's travel manual.

**3. A remote employee who lives under 100 miles from Morgantown and whose department resides in Morgantown, West Virginia (Monongalia County).**

- Travel to and within Morgantown, West Virginia (Monongalia County) **would not** be reimbursed/paid with WVU/external funds.
- Travel to WVU Beckley (Raleigh County) or WVU Keyser (Mineral County) **would** be covered if approved by the dean/vice president and in compliance with WVU's travel manual.
- Travel to other locations (e.g., out-of-state conferences) **would** be covered if approved by the dean/vice president and the expenses comply with WVU's travel manual.

**4. A remote employee who lives in North Carolina and whose department resides in Morgantown, West Virginia (Monongalia County):**

- Travel to WVU's Morgantown campus (Monongalia County), other WVU campuses or non-WVU locations (e.g., conferences) **would** be covered if approved by the dean/vice president and the expenses comply with WVU's travel manual.