

BUSINESS TRANSPORTATION EXPENSE POLICY – SAME DAY TRAVEL

The Research Foundation for SUNY on behalf of SUNY New Paltz reimburses employees for eligible, **same day**, business-related transportation expenses. For transportation expenses to be eligible for reimbursement they must meet the following criteria:

1. Reimbursement requests align with the employee's tax home (see page 2);
2. Expenses are business-related;
3. Expenses are reasonable and prudent;
4. Reimbursement requests include:
 - a. evidence of the business connection,
 - b. receipts,
 - c. for mileage reimbursements, the request should include a detailed log for each leg of the trip, including dates, times (if warranted), locations, mileage between each leg, current reimbursement rates, and costs;
5. All reimbursement requests are reviewed and certified as accurate by the employee's supervisor and submitted to OSP for processing within **30 days** of occurrence. Note that specific programs and/or Sponsors may have more restrictive deadlines that must be followed.

Important: with justification for the delay, reimbursement requests will be accepted up to 45 days after occurrence. Unless extraordinary, catastrophic circumstances can be proved that prevented the submission of the request, no request will be accepted or processed by OSP after **45 days**¹ from the date the expense was incurred.

ADVANCES/LODGING/MEALS/INCIDENTALS (ALMI) – Employees engaged in **same day** business-related travel are not eligible to receive advances, lodging, meals, or incidentals. Employees in official travel status, **overnight** travel for business purposes, are eligible for ALMI; please see the RF Travel Policy. Examples of employees in official travel status, eligible for ALMI, include support staff traveling out of state to a three-day conference, a PI traveling to a foreign country to conduct field research for two months, etc.

TYPES OF ELIGIBLE EXPENSES – employees are expected to travel by the method most conducive to achieving the objectives of the trip while balancing cost, time, and safety. Added costs incurred for the convenience of the traveler, such as travel by circuitous routes or for personal reasons, are the responsibility of the employee. Types of expenses include:

- Mileage for personally-owned vehicles at the effective standard, federal rate,
- Rental cars and gas,
- Tolls and parking fees,
- Taxis, shuttles, buses, trains, etc.

¹ §200.343 (a) of the federal Uniform Guidance, effective 12/26/2014, "The non-Federal entity must submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award." In order to comply with federal regulations that require awards to be closed out 90 days after the end date, OSP requires all requests for reimbursement, be submitted within 30 days of occurrence to allow the expenditure to hit the general ledger and be included in drawdowns and financial reports.

COMMUTE

Generally, RF does not reimburse employees for transportation expenses for their commute, see page 7 for exception. The commute is defined in relation to the employee's tax home and is typically, though not always, the first trip of the day to work and the last trip of the day from work.

TRANSPORTATION FROM ONE WORK SITE TO ANOTHER WORK SITE

Business-related transportation from one work site to another, neither one being the employee's residence, within the course of a day is eligible for reimbursement, excluding any mileage for personal reasons.

Example 1: an employee travels from their office to a meeting at a local school and back to their office. The employee is eligible for reimbursement for the round trip.

Example 2: An employee finishes up a meeting at work site A and is due for a meeting at work site B. On the way between work sites, they detour to a pharmacy to pick up a prescription. The employee is eligible for mileage reimbursement for the direct route from work site A to work site B, excluding the detour to the pharmacy.

TAX HOME

Every employee has a tax home and the identification of the correct tax home for each employee determines what expenses are considered business-related transportation expenses, eligible for reimbursement. An employee's tax home will fall within one of three categories as described by the Internal Revenue Service in Publication 5137, Fringe Benefit Guide, located at: <http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/Educational-Resources>: One Regular or Main Place of Business, More Than One Regular or Main Place of Business, or No Regular or Principal Place of Business.

Category A – One Regular or Main Place of Business

The employee is provided a single, regular place of business, also known as their official duty station, by SUNY New Paltz/RF. This official duty station may be located on campus or at a satellite site. The employee's official duty station is their tax home regardless of where the employee maintains a primary residence.

Example 1: an employee is assigned an office on the SUNY New Paltz campus. Their work includes meetings at different locations around campus and occasionally off-campus, but their official work station is their campus office.

Example 2: an employee is assigned an office in a rental space in Kingston, NY. Their work includes meetings at various local government offices on a weekly basis but their official work station is the rented office in Kingston.

ELIGIBLE AND NON-ELIGIBLE COSTS

Costs for the employee's commute, defined as the first trip of the day *to their official work station* and the last trip of the day *away from their official work station* are not eligible for reimbursement.

Business-related transportation expenses that occur at the beginning and/or end of the business day to a location **other than their official work station** are eligible for reimbursement. For example, an employee has an assigned office on the New Paltz campus and is required to attend a ½ day training session in Kingston that begins at 8:30 am. The employee drives from their primary residence to the training site in Kingston, then from Kingston to their office at SUNY New Paltz. Transportation costs from their home to Kingston and from Kingston to their office are eligible for reimbursement. The same would be true if the training session were held at the end of the day. If the training session lasted the full day, the round trip from home to the training site and back home would be eligible for reimbursement.

Business-related transportation expenses from one work site to another, neither one being the employee's residence, during the course of the day are eligible for reimbursement. Example: transportation expenses from an employee's assigned office on the New Paltz campus to a meeting location in Poughkeepsie, then back to their office are eligible for reimbursement.

Category B – More Than One Regular or Main Place of Business

If an employee has more than one regular place of business, the tax home is the employee's **main** place of business. The main place of business is determined by the time worked, degree of business activity, and income earned in each location over the course of an appointment. If 50% or more work-related activity occurs in one location over the course of an appointment, that one location is the employee's tax home. The employee may have multiple work locations, but one of those locations must be where 50% or more of the work occurs for this category to apply.

Examples of a tax home in this category include: an office on the SUNY New Paltz campus, an assigned work locale, such as a high school, or the employee's primary residence. There are differences in the determination of eligible expenses when the tax home is a separate work site from the employee's primary residence. Those differences are explained in subcategories B-1 and B-2.

Subcategory B-1: the tax home – where 50% or more of the work occurs – is at a location provided through SUNY New Paltz/RF, and is other than the employee's primary residence.

Example B-1: an employee is permanently assigned two work sites between which they split their time, an office on the SUNY New Paltz campus (65%) and an office in an area County Building (35%). The SUNY New Paltz office is their tax home because it is where more than 50% of the work takes place.

ELIGIBLE AND NON-ELIGIBLE COSTS FOR SUBCATEGORY B-1

Costs for the employee's commute, defined as the first trip of the day *to any one of their official work sites* and the last trip of the day *away from any one of their official work sites* are not eligible for

reimbursement. Under Example B-1, an employee travels from their primary residence to their office on the SUNY New Paltz Campus, then from New Paltz to their Office in the County Building. At the end of the day, they travel from the County building to their primary residence. The first trip and the last trip of the day are considered the employee's commute and are not eligible for reimbursement. Expenses related to the trip between the two offices are eligible for reimbursement.

Business-related transportation expenses from one work site to another work site, neither one being the employee's residence, during the course of the day are eligible for reimbursement. Under Example B-1: transportation expenses from an employee's assigned office on the New Paltz campus to a meeting location in Poughkeepsie, then to their office in the County Building are all eligible for reimbursement.

Business-related transportation expenses that occur at the beginning and/or end of the business day to a location **other than one of their official work sites** are eligible for reimbursement. For example, an employee has an assigned office on the New Paltz campus and is required to attend a ½ day training session in Albany that begins at 8:30 am. The employee drives from their primary residence to the training site in Albany, then from Albany to their office at the County Building. Transportation costs from their home to Albany and from Albany to their office are eligible for reimbursement. The same would be true if the training session were held at the end of the day. If the training session lasted the full day, the round trip from home to the training site and back home would be eligible for reimbursement.

Subcategory B-2: the tax home – where 50% or more of the work occurs – is the employee's primary residence.

Example B-2: an employee works from their primary residence 55% of the time and the rest of the time travels to different locations that change from week to week, even day to day. Because 50% or more of their work activity takes place in their primary residence, their primary residence is their tax home.

ELIGIBLE AND NON-ELIGIBLE COSTS FOR SUBCATEGORY B-2

When an employee's primary residence is the location where 50% or more of their work takes place, any business-related travel to/from their home and to/from another work location is considered transportation from one work site to another work site. Business-related transportation expenses from one work site to another work site during the course of the day are eligible for reimbursement – even if one of those work sites is the employee's primary residence.

Since the employee begins and ends their day at the site where 50% or more of their work takes place, no commute exists.

Category C – No Regular or Principal Place of Business

If an employee conducts work at multiple locations, **not one of which** represents 50% or more of their work activity over the course of an appointment, then they have no regular or principal place of business. If the employee is assigned a geographic territory to serve that does not include their primary residence, then that geographic assignment is their tax home. If the employee works in the *general area*

of the residence where he/she regularly lives, the general area of that residence is the tax home. Consistent with the definition for New York State employees, the *general area* is defined as a 35-mile radius around the employee's primary residence.

There are differences in the determination of eligible expenses when the tax home is the general area of an assigned geographic territory as opposed to the general area around the employee's primary residence. Those differences are explained in subcategories C-1 and C-2.

Subcategory C-1: an employee is assigned to provide services to a geographic area that does **not** include their primary residence. The employee may travel inside or outside of the assigned geographic area to any number of different work sites. The geographic area is the tax home.

Example C-1: an employee is hired to work on a scientific project monitoring atmospheric conditions and presence of insect species at 12 locations within a specified geographic area over the course of their appointment. The employee's primary residence does not fall within the assigned geographic area. The employee checks the monitoring stations twice per day, 4 days per week, in the dawn and evening hours, collecting samples, resetting collection equipment, and performing maintenance on the station. Once per week, the employee delivers collected samples to the Principal Investigator's lab on the SUNY New Paltz campus. Since 50% or more of the work does not take place in a single location, the employee has *No Regular or Principal Place of Business*. The assigned geographic territory is the employee's tax home.

ELIGIBLE AND NON-ELIGIBLE COSTS FOR SUBCATEGORY C-1

Costs for the employee's commute, defined as the first trip of the day *to their assigned geographic territory*, and the last trip of the day *away from their assigned geographic territory* are not eligible for reimbursement. Under Example C-1, an employee travels from their primary residence to their first monitoring site, then to each of the next 11 sites. At the end of the day, they travel from their last monitoring site to their primary residence. The first trip and the last trip of the day are considered the employee's commute and are not eligible for reimbursement. Expenses related to the trips between the multiple sites are eligible for reimbursement.

Business-related transportation expenses from one work site to another work site, neither one being the employee's residence, during the course of the day are eligible for reimbursement.

Business-related transportation expenses that occur at the beginning and/or end of the business day to a location **other than their assigned geographic territory** are eligible for reimbursement. Under Example C-1, the Principle Investigator requests that the employee pick-up a set of samples from a separate research team operating in the Adirondacks and deliver them to a third team operating in Albany, both sites falling outside of the employee's assigned geographic territory. The employee drives from their primary residence to the research site in the Adirondacks, picks up the samples, delivers them to the team in Albany and then drives back home. Transportation costs for the full trip from home to the various sites and back home would be eligible for reimbursement because the activity takes place outside the employee's tax home, their assigned geographic territory.

Subcategory C-2: an employee is assigned to provide services to a geographic area that *includes* their primary residence. The employee may travel to any number of different work sites as assigned; however, not one of those sites represents 50% or more of their work. Their primary residence may be, though does not have to be, one of the work sites. The general area, a 35-mile radius, around the employee's primary residence is their tax home.

Example C-2: an employee is assigned a geographic region that includes their primary residence, within which they provide tutoring services at locations convenient to the children, and the children's family, that they tutor. Locations where work is performed may vary day to day and week to week. Examples of work locations include the employee's primary residence, schools, client's homes, public libraries, area businesses, etc. Since 50% or more of the work does not take place in a single location over the course of their appointment, the employee has *No Regular or Principal Place of Business*. The general area, a 35-mile radius, around the employee's primary residence is their tax home.

ELIGIBLE AND NON-ELIGIBLE COSTS FOR SUBCATEGORY C-2

Costs for the employee's commute, defined as the first trip of the day *within the general area, 35-mile radius, of their tax home* and the last trip of the day *within the general area, 35-mile radius, of their tax home* are not eligible for reimbursement. Any business related expenses outside of the 35-mile radius for the first trip of the day and the last trip of the day are eligible for reimbursement.

Under Example C-2, an employee travels from their primary residence to their first work site of the day, for a total distance of 50 miles – 15 of those miles fall outside the 35-mile radius. Then they travel to several more sites before making their final trip home. The distance between the last work site and home is 22 miles. Because they travelled outside the 35-mile radius on their first trip of the day, they will be reimbursed for all mileage over 35 miles. The first 35 miles is considered their commute and is not reimbursable. All transportation expenses that might occur past the 35-mile mark such as tolls and parking fees are eligible for reimbursement. Expenses related to the trips between the multiple sites are eligible for reimbursement. Since the last trip of the day occurred within the 35-mile radius of their home, it is considered the employee's commute and is not eligible for reimbursement.

Business-related transportation expenses from one work site to another work site, neither one being the employee's residence, during the course of the day are eligible for reimbursement.

COMMUTE - EXCEPTIONS

Generally, RF does not reimburse employees for transportation expenses for their commute. The commute is defined in relation to the employee's tax home and is typically, though not exclusively, the first trip of the day to work and the last trip of the day from work.

Exception: under extreme circumstances in which there is a compelling program requirement and the expense of the transportation in time and costs would represent an undue burden on the employee, an exception may be granted to provide for reimbursement of the employee's commute. Only the RF Operations Manager for SUNY New Paltz has the authority to grant this exception.

To date only one exception has been granted for a group of employees holding the position of Tutor within the Migrant Education Tutorial and Support Services (METS) Program at SUNY New Paltz. This exception is only valid when the employee is engaged, under the direction of their supervisor, in service with an Out of School Youth (OSY), as defined by the METS program. If an employee in the Tutor position is providing services to an OSY and the associated transportation expense is either the first trip of the day and/or the last trip of the day, the full length of the trip(s) will be reimbursed to the employee.

An exception in this instance is justified for the following reasons:

- The METS Program is mandated to serve the OSY population;
- Service to the OSY population is uniquely challenging due to:
 - Extremely limited availability of OSY – they work as much as possible with lengthy, unpredictable schedules;
 - Limited availability necessitates that meetings are scheduled at irregular hours, late at night and/or on weekends;
 - Tutors meet with OSY at locations most convenient to the OSY, most frequently near their work sites at remote and isolated locations;
 - Due to the above there is an excessively high rate of OSY who do not appear for their scheduled appointment and do not cancel it ahead of time, >60%.
- To not reimburse for the commute in these circumstances would represent an undue financial burden on the part of the employee.

For example, a tutor is assigned to serve an OSY and schedules an appointment with the youth at the only time they were available to meet: Sunday evening at 7:30pm. The tutor does not engage in any other work this day; Sunday normally being a day off. The distance from the tutor's residence to the meeting location is 30 miles; however, the roads are in such poor condition that it takes an hour to drive the distance each way. When the tutor arrives, the OSY is not present and, in fact, never shows up.

Technically, the trip is considered the tutor's commute as it is the first and the last trip of the day and within the 35-mile radius of the tutor's home. Without an exception to the policy, the tutor would only receive compensation for the 15 minutes it took to confirm the OSY's absence and would receive no reimbursement for mileage, even though the activity encompassed 2 hours and 15 minutes of their time and considerable use of their personal vehicle. The costs to the employee for engaging in work to the benefit of the program represent an undue financial burden.