

Frequently Asked Questions

Business Transportation Expense Policy – Same Day Travel

TAX HOME

Question: What's a tax home?

Answer: Tax home is an Internal Revenue Service (IRS) term and generally is the entire city or general area where your main place of business or work is located, regardless of where you maintain your family home. Tax home is used to determine what expenses are considered business-related transportation expenses, eligible for reimbursement by the Research Foundation (RF). Every RF and SUNY employee has a tax home and falls within one of the tax home categories.

Question: What are the tax home categories?

Answer: A – One Regular or Main Place of Business – represents the majority of SUNY and RF employees
 B – More Than One Regular or Main Place of Business
 B1 – work is conducted at multiple locations and 50% or more of the work activity occurs at one location that **is not** the employee's primary residence
 B2 – work is conducted at multiple locations and 50% or more of the work activity **occurs in** the employee's primary residence
 C – No Regular or Principal Place of Business
 C1 – work is conducted at multiple locations, not one of which represents 50% or more of the work activity. The employee is given an assigned geographic area that **does not include** the employee's primary residence
 C2 – work is conducted at multiple locations, not one of which represents 50% or more of the work activity. The employee is given an assigned geographic area that **includes** the employee's primary residence
 (For detailed descriptions, see **Business Transportation Expense Policy – Same Day Travel**)

COMMUTE

Question: Will I be reimbursed for transportation costs to work at the beginning of my shift and back home at the end of my shift?

Answer: Generally, no – RF does not reimburse employees for transportation expenses for their commute. There is a single exception to this policy, as indicated below.

Policy 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.

Question: How does RF define commute?

Answer: 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. To know how the first trip of the day to work and the last trip of the day are handled for you, please see the full policy and identify your personal Tax Home Category.

Question: My tax home category is B-2. Am I reimbursed for my commute?

Answer: For category B-2, no commute exists. Category B-2 is *More Than One Regular or Main Place of Business* in which 50% or more of the work activity occurs in 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.

All business related transportation occurs between one work site and another work site and is eligible for reimbursement even if one of those work sites is the employee's primary residence.

Question: My tax home category is C-2, *No Regular or Principal Place of Business*, do I get mileage from my home to my second work site if I started the day working at home (first work site) and then went to my second work site?

Answer: Generally, no. Category C-2 is *No Regular or Principal Place of Business* and even though you may conduct work in your home, that activity does not represent 50% or more of your work activity over the length of your appointment. Policy states, "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." Since one of the work sites is your residence, you would not be eligible for reimbursement for mileage. Essentially, this is your first trip of the day and it is considered your commute.

However, if the second work site was located outside of the 35-mile radius around your primary residence, you would be eligible for reimbursement for any mileage beyond the first 35 miles.

Exception: as noted above, if you are an employee in the Tutor position with the METS program and are providing services to an OSY under the direction of your supervisor then any associated transportation expenses will be reimbursed even if it is the first trip of the day and/or the last trip of the day.

Question: My tax home category is A. I work from an office on the SUNY New Paltz campus and I live over 60 miles away. Do I get reimbursed for my commute?

Answer: No.

Tax home category A is *One Regular or Main Place of Business* and the majority of SUNY and RF employees fall within this category. Employees in this category are assigned an official duty station, such as an office on campus. Any transportation expenses associated with your commute to and from your official duty station, regardless of the location of your residence, are ineligible for reimbursement by RF.

Question: My tax home category is A and I work from an office on campus. My supervisor has asked me to attend an all-day conference in Albany that begins at 8am. I plan on going

straight from my residence to the conference and then back home. Will I be reimbursed for the full round trip or only mileage after the first 35 miles?

Answer: You are eligible for the full round trip for mileage and any other transportation expenses that occur, such as tolls and parking fees. Since your supervisor is requesting that you report to a location other than your official duty station, you are eligible for reimbursement even though it is your first and last trip of the day.

Note that the 35-mile radius only applies to Category C-2 – it does not apply to any other category.

TRANSPORTATION FROM ONE WORK SITE TO ANOTHER WORK SITE

Question: My tax home category is C-2 and I worked at a school within my assigned territory, then went home and worked from home for a while and then traveled to a client's home. Do I get reimbursed for the trip from the school to my home and then from my home to the client's home?

Answer: Partially – Policy states, “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.” Since one of the work sites is your residence, you would not be eligible for reimbursement for that portion of the mileage to and from your residence.

However, you would be eligible for reimbursement for the direct route between the school and the child's home.

MISCELLANEOUS

Question: If a C-1 has to pay to park at their first location...is it reimbursable, or is that part of their commute?

Answer: For C-1s, expenses incurred *en route* during the commute, such as tolls, are not eligible for reimbursement. Expenses that occur *at the destination*, such as parking, are eligible for reimbursement.

DUE DATES

Question: Is there a time limit when submitting forms for reimbursement?

Answer: They must be completed and signed by the traveler, reviewed and approved by the supervisor, and submitted to the Office of Sponsored Programs within **30 days** of occurrence (the date of travel). 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 from the date the expense was incurred.***

CONTACT

Question: Who can I call with questions?

Answer: Katelyn Welch-Coffey, Accounts Payable and Purchasing Manager May be reached at: (845) 257-2370, welchk@newpaltz.edu