

2007-08

BA #9

Date Revised 1/4/08

TO: ALL DISTRICT EMPLOYEES AND OFFICIALS

**FROM: Dennis Van Horn, Associate Superintendent for Business Affairs
Tim Kemper, Director of Finance
Jill Pauley, Director of Accounting**

Subject: COMMUTING AND MILEAGE REIMBURSEMENT

General - District employees traveling on official District business are eligible to be reimbursed for their travel expenses under certain circumstances. This bulletin covers travel by privately owned, licensed motor vehicles. **District travel by personal aircraft will not be authorized and will not be reimbursed.**

To be reimbursable, the travel must: (a) be for a legitimate District purpose; (b) not be a part of the employee's "commute" (discussed later in this Bulletin); (c) include only travel by the most direct practical route and by the least costly means; (d) not be for in-district travel if the employee is an administrator; and (e) be properly reported on LPS Form AC0023 "Lincoln Public Schools Mileage Log."

Commuting - Employees are responsible for getting themselves to and from work each day; this is referred to in the Internal Revenue Code as "commuting." Employees will not be reimbursed for commuting expenses. In the case of itinerant employees (those who do not have the same workplace every day), their trip from home to the first workplace of the day is considered commuting, as is their trip from the last workplace of the day to their home.

Reimbursement Rate - Pursuant to state law and the Nebraska Department of Administrative Services, mileage will be reimbursed at "the prevailing standard mileage rate as established by the Internal Revenue Service through its Revenue Procedures." Effective January 1, 2008, the rate changed from 48.5 cents per mile to 50.5 cents per mile. Please note that the rate may change during the school year.

LPS Form AC0023, "Lincoln Public Schools Mileage Log" - For each trip, each column on the form must be completed. A "trip" is considered each stop an employee makes. The employee must sign and date the completed form and submit it to their supervisor. The supervisor should check to insure that all of the travel being reported was (a) for legitimate District business; and (b) not already being paid for in some other way. Once the supervisor has confirmed that the mileage is reimbursable, they should sign the form, keep a photocopy for their records, and forward the original to the Accounting Office.

Mileage reimbursement requests can be filed with the Accounting Office at any time, but no individual employee should file reimbursement requests more often than every three (3) months. Also, employees should file their reimbursement request(s) within six (6) months of the date of their travel.

Daily Recurring Trips - Employees who travel the same route between the same locations on a repetitive basis may provide summary information on the mileage log that LPS is currently using. Rather than recording each trip during the month, employees should record the information required on all columns of the mileage log for the first and last days of travel between the same locations. Next, document the number of work days in the month traveled for the recurring trip. Finally, multiply this trip mileage by the number of work days traveled to compute the “total business miles” (see example on page 4). Employees will need to do this same procedure every month.

This is ONLY for those employees who travel between the same locations on a repetitive basis. All other employees still need to complete each column on the mileage log for each trip. A “trip” is defined as each stop that is made. It is not acceptable for employees to list multiple stops during a day and only record the odometer reading once for that day. Even with this new procedure, all staff should continue to submit their mileage logs every three months, not monthly.

Questions and Answers:

1. *I'm an itinerant teacher, and serve several different schools each day and different schools each day of the week. Which miles should I claim reimbursement for?* Each day, your first trip from home to your first assignment is “commuting” and is not reimbursable. Thereafter, each trip from one work place to another is reimbursable. When you leave the last workplace of your work day, the trip from there to home is commuting expense, and is not reimbursable.
2. *I'm an administrator. I drive from my school to another school to pick up another District employee, and then drive to a workshop in another city. What is reimbursable?* As an administrator, your trip from your school to the fellow employee's school is in-district travel, is covered by your regular monthly mileage stipend, and is not reimbursable. The mileage from the colleague's school to the meeting and back to your first stop within the District is reimbursable.
3. *If I take passengers along with me on a reimbursable trip, can we each claim reimbursement?* No. State law provides that “only one mileage request shall be allowed for each mile actually and necessarily traveled . . . by the most direct route regardless of the fact that one or more persons are transported in the same motor vehicle.”
4. *I ride my bicycle, or walk, between my various worksites each day. Can I claim reimbursement?* No. The reimbursement can only be for mileage traveled in a privately owned, licensed motor vehicle.
5. *Are substitute employees eligible for reimbursement?* Yes, on the same basis and subject to the same limitations as regular employees.

6. *Instead of completing the mileage log, can I turn in the receipts from my gasoline purchases and be reimbursed that way?* No. The federally approved mileage rate covers a variety of costs related to operating a vehicle (depreciation, insurance, etc.) and applies to only actual miles traveled on School District business.

7. *I am traveling to a conference in another state. I choose not to fly, but rather to take my own car. Can I be reimbursed?* Yes, but the reimbursement amount cannot exceed the lowest available roundtrip airfare from Lincoln to the destination city. Check for the lowest available airfare for the date you intend to travel, and provide written documentation with your request for reimbursement. The District reserves the right to verify airfare rates.

Note: See Also BA #20, “Business Travel Arrangement and Reimbursement,” and Article XI of the “Professional Agreement Between The Lincoln Public Schools and The Lincoln Education Association.”
