MILEAGE POLICY

I. POLICY

County employees who are required to use their personal vehicles in the conduct of a County business purpose, shall be reimbursed in accordance with this policy and at the IRS mileage reimbursement rate. The mileage rate will be updated annually on January 1st to the current IRS rate.

II. STATUTORY REFERENCES

IRS Regulations

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Mileage Policy adopted by the Board of Commissioners July 23, 1979


Updated policy reviewed and approved by Board of Commissioners: July 28, 2020.
IV. PROCEDURE

A. Employees who are required to drive their personal vehicles in the conduct of a County business purpose, shall be reimbursed mileage for miles driven from their first work location of the day to subsequent work locations.

B. Employees are required to have a valid driver’s license and Michigan auto insurance, which includes liability coverage, on a personal vehicle to receive mileage reimbursement. In the event of an auto incident, the employee’s auto insurance is considered the primary coverage.

C. Employees should submit their mileage reimbursement request within 30 days from date of travel. All reimbursements are required to be submitted in the fiscal year that travel took place. Reimbursements submitted after the fiscal year has closed will not be paid.

1. IN COUNTY TRAVEL – Reimbursement shall be paid for miles driven from the first work location to subsequent work locations in the conduct of a County business purpose.

   In County travel that starts or ends at an employee’s home is considered a commute and shall not be reimbursed.

   Exceptions:
   - Judges and Magistrates who are called in outside normal business hours for court duties may request reimbursement for commuting mileage which is taxable.
   - Medical Examiners, who are called to the scene of an incident, may submit commuting mileage that would be paid as non-taxable.
2. **OUT OF COUNTY TRAVEL** – Reimbursement for mileage to out of County locations, in the conduct of a County business purpose, shall be paid for **actual** miles driven from the employees work location or home and return to the work location or home.

V. **IRS**

In accordance with the IRS, you cannot deduct the cost of driving a car (taking a bus, trolley, subway or taxi), between your home and your main or regular place of work. These costs are personal commuting expenses. You cannot deduct commuting expenses no matter how far your home is from your regular place of work. [IRS Publication 493, Chapter 4, Page 13].

VI. **DEFINITIONS**

A. **County business purpose** shall be defined as traveling for the purpose of carrying out officially authorized business. **Non-County business** is deemed personal travel. Personal travel may not be claimed as mileage and will not be reimbursed.

- **County Business** (including but not limited to):
  - Conferences
  - Professional / educational meetings
  - Training programs for professional growth and development

- **Non-County Business** (including but not limited to):
  - Travel from work to lunch
  - Travel from work to non-business appointments
  - Personal travel (including retirement events, staff parties, bio-metric screenings, etc.)

B. A **work location** shall be defined as any location in Ottawa County where an employee has been assigned to work on any given day.

C. A **commute** shall be defined as travel between an employee's home and work location.

D. A **personal vehicle** shall be defined as any privately owned, leased or borrowed vehicle used by a driver to conduct official County business.

VII. **REVIEW PERIOD**

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.