# Purpose:

To provide for the appropriate reimbursement to employees for expenses incurred in the use of personal vehicles on the West Virginia State University Research and Development Corporation.

# Policy:

This policy and its related procedures are applicable to all Corporation /University faculty and staff regardless of the source of funds supporting such expenses. If such expenses are to be charged to a sponsored program, the terms of the grant or contract will take precedence if they are more restrictive than the Corporation policy.

The Internal Revenue Service has issued a standard mileage rate used to calculate the deductible costs of operating a personal car for business use. Please contact the Business and Finance office the current rate.

The Corporation will reimburse employees for the use of their personal vehicle used for Corporation business. Reimbursement will be at the effective date and rate published by the Internal Revenue Service.

Travel expenses incurred within 26 miles of the University campus or work headquarters does not include commute to and from work. Under IRS Reg. § 1.262-1(b) (5), costs of commuting to the place of business or employment are personal expenses You cannot be reimbursed for commuting expenses even if you work during the commuting trip. Reimbursement requests should indicate the points of travel and the miles eligible for reimbursement. Travel mileage to and from the airport will not be reimbursed. Mileage reimbursement requests should be sent the office of Business and Finance.

The traveler must document business miles using an internet supported document (i.e. MapQuest, Randmcmally, etc.) with exact mileage to determine the total mileage for the trip. The business mileage rate covers all costs of operating the vehicle including gasoline, oil, insurance and repairs. Receipts for tolls and parking fees are reimbursed separately and not included in the business mileage rate. Additionally, if business travel is conducted to purchase program supplies a copy of the receipt must be attached.

**What is not...** The Corporation will not reimburse individuals for the cost of auto insurance or for other expenses including, but not limited to, driving or parking violations, fines, gasoline, automobile repairs, vehicle damage or insurance deductibles as a result of an accident, break down, tow or resultant meals and lodging.