

## Tax Home and Mileage Reimbursement

PASSHE Travel and Subsistence Regulations (BOG Policy 1986-07-A; [http://www.passhe.edu/inside/policies/BOG\\_Policies/Policy%201986-07-A.pdf](http://www.passhe.edu/inside/policies/BOG_Policies/Policy%201986-07-A.pdf)) allow for the reimbursement of actual mileage incurred by an employee on **official business**.

**Per the IRS, commuting is not OFFICIAL BUSINESS and, therefore, mileage associated with such is not reimbursable.**

For faculty (and staff) whose primary duties take place at LCCC, Geisinger, or another location away from main campus, with no or minimal associated obligations on campus, the IRS would consider those sites to be their regular or main place of work (also known as the "tax home"). In these instances, travel to and from their home and their main place of work **would not** be reimbursable because that cost is a commuting expense and not an official business expense. In cases where the main place of work is established to be an off-campus site the, employee would be eligible for reimbursement for the following:

1. Travel to and from a temporary work location from the employee's residence will be reimbursed. **Example:** A faculty (or staff) member lives in Bloomsburg and works on a regular basis at the LCCC site. If the faculty (or staff) member is asked to attend a meeting elsewhere for the day (i.e. on the University main campus, a conference site, meeting site, etc.), the faculty (or staff) member can request mileage reimbursement from their residence in Bloomsburg to the temporary site to which they are traveling and the return trip from that site to their residence in Bloomsburg.
2. Travel from the employee's regular or main job location (i.e. Geisinger, LCCC) to a temporary work location will be reimbursed. **Example:** A faculty (or staff) member lives in Bloomsburg and works on a regular basis at the LCCC site. During the day, the faculty (or staff) member is asked to travel from the LCCC site to another location to work for the remainder of the day. The faculty (or staff) member can seek mileage reimbursement from their main work location (LCCC, for example) to another location (University main campus, meeting site, etc.) and from that location to their residence in Bloomsburg.