

 ARIZONA ACCOUNTING MANUAL	SECTION II-D-V-III	PAGE 1	DATE 01/01/2008
SUBJECT <p style="text-align: center;">State of Arizona Travel Policy Supplement III – Examples of Business versus Commuting Miles</p>			

The following are examples of situations in which driving a personal vehicle may be considered a State business expense and the transportation expenses reimbursable, versus personal commuting and the transportation expenses not reimbursable.

**Quick examples:**

Reimbursable State business

- An employee with one or more regular workplaces drives from her residence to a temporary job site and returns to her residence, either within the area of your tax home or outside that area [Note: the employee must deduct from the total business miles for that day an amount equal to the commuting miles (roundtrip) between her residence and her primary workplace]
- An employee drives from his regular office (or job location) to a temporary work site
- An employee drives from a first job to a second job
- An employee drives between temporary job sites
- An employee works at two places in one day and drives between work sites
- An employee has an office in the home that qualifies as a principal place of business and drives between the home and another work location

Non reimbursable personal commuting

- An employee drives from his residence to his principal or regular workplace(s) (during or after work hours, required or not by employer).
- An employee drives from her residence to her regular workplace on the weekend because of an urgent meeting convened by her employer.
- An employee has an office in the home that qualifies as a principal place of business and drives between the home and another work location in a different trade or business.
- An employee with no regular or main place of business drives between his residence and his first and last business stops.

**Comprehensive examples**

State business versus commuting

(1) An employee drives from her home in Glendale to her office in Phoenix. In the afternoon she drives to Tempe to deliver papers at a satellite office and returns to her residence.

The trip between the employee's home and regular place of business in Phoenix is personal commuting and not reimbursed. Assuming the traveler properly documents and files a travel claim with the State, reimbursement for the travel from her office to the temporary work site in Tempe and the return trip home is

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reimbursed, less an amount equal to the commute miles (one way) between the residence and regular place of business in phoenix.

2) A Fish and Game warden lives in a remote area and doesn't have a regular place of business. He drives daily to various temporary job locations within a 50 mile radius of his residence. Can he be reimbursed for all or part of the mileage?

Daily travel between the employee's residence and the first and last work locations are personal commuting miles and not reimbursable because the game warden doesn't have a regular place of business and he isn't driving to a work site outside of the general area of his residence (defined as a radius of 50 miles).

Reimbursement for transportation expenses between work sites is allowed if he is using his personal vehicle.

If the Game warden was using a State vehicle and all vehicle expenses were centrally billed to the State, he may be subject to an amount included income for commuting.

(3) An employee travels from his residence to a temporary work site for the day, driving past his official duty station to and from his regular place business on the way. Is the reimbursement for the mileage from the residence to the temporary work site reimbursable, or is it limited to the distance from the official duty station if it is less?

Reimbursements for transportation for the mileage between the residence and the temporary work site may be reimbursed, less an amount equal to the commute miles (round trip) between the residence and regular place of business.

(4) A high-school music teacher is assigned to two schools on a permanent basis. She works at the first school in the morning and drives from the first to the second school in the afternoon. Can she be reimbursed for her travel between the two locations? Can she be reimbursed for any other part of her travel?

The travel between the two regular work locations is reimbursable. The travel between her home and the regular work locations is not reimbursable.

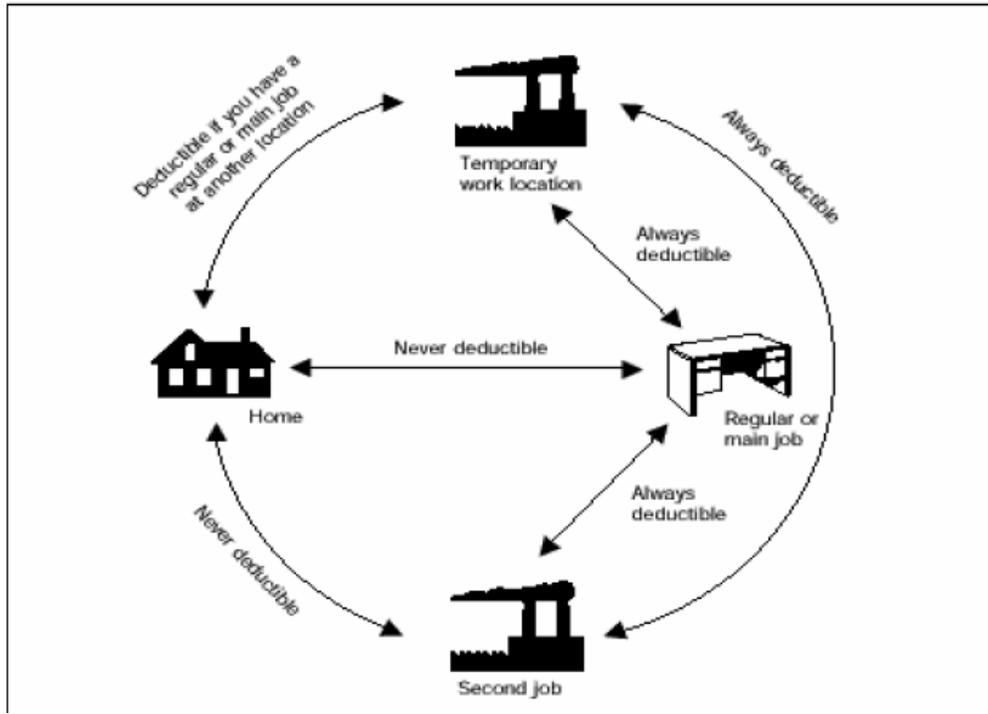
Refer to the following chart for a visual representation of the interpretations represented in the examples listed above.



SUBJECT

State of Arizona Travel Policy  
Supplement III – Examples of Business versus Commuting Miles

**Business Miles versus Commuting Miles**



Home: the place where you personally reside. Mileage between your home and your main or regular place of work are personal commuting expenses.

Regular or main job: Your regular or primary duty post or work location. A person may have more than one regular duty posts, or may not have a regular duty post.

Temporary work location: a place where your work assignment is realistically expected to last (and does last) one year or less. Unless you have a regular duty post, you can only be reimbursed for mileage to a temporary work location outside the metropolitan area (defined as more than a radius of 50 miles from your residence or duty post.)

Second job: a second job not related to your primary job, or a second regular duty post. If you regularly work at two or more places in one day for the State, you can be reimbursed for mileage from getting from one workplace to another. You cannot deduct mileage between your home and the primary or second job.