Notes: Paying Mileage for teaching Off-Site

A "temporary work assignment" is defined by the IRS as a work assignment that is away from your regular or main job location that is expected to last, and does last, for less than one year. For our purposes we consider the employee's assigned headquarters as their main job location. There are no provisions in the IRC Regs for voluntary vs. mandatory work assignments.

RPWHITE Mary 24 2016

On May 23, 2016, at 4:24 PM, Rick White < rpwhite@iup.edu > wrote:

Cyndy,

We pay mileage in accordance with the Commonwealth Travel Procedures Manual 230.1 and IRS regulations defining deductible employee mileage (Publication 463, Chapter 4). Both of these documents permit reimbursement for mileage driven from the employee's headquarters to a temporary work assignment plus mileage from the temporary work assignment to the employee's residence. There is a very thorough explanation at

 $\frac{https://nam04.safelinks.protection.outlook.com/?url=www.irs.gov\%2Fpublications\%2Fp17\%2Fc}{h26.html\&data=02\%7C01\%7Cclstritt\%40iup.edu\%7Cadb80070cb094a4f4a9408d7982b0c}\\ \frac{56\%7C96704ed7a3e14bb8ba918b63ee16883e\%7C0\%7C0\%7C637145182967693390\&sdat}{a=iJXmDSk3LiDgU86zR4RNvM9usGkBpdukrkH\%2BS193Pvc\%3D\&reserved=0}.$

Richard P. White, CPA