

# Mileage Reimbursements

We are receiving questions about mileage reimbursements associated with remote and hybrid work schedules. In all cases of non-taxable reimbursements processed through our Travel & Expense process, Emory follows IRS regulatory guidance. Our failure to do so could create taxable consequences for our employees.

Emory University Travel and Expense Policy (2.90) states that, when faculty and staff request mileage reimbursement, the supporting documentation, e.g., Mapquest or Google Maps, should not include the driving distance from a personal residence to Emory.

Many faculty and staff members have asked whether, if they are working from home on a particular day, the mileage from the personal residence to Emory still needs to be subtracted in computing the mileage reimbursement.

The answer is yes, as the general rules of principal place of business and commute remain.

- For a home office to be considered a principal place of business, the IRS rules applicable to the deductibility of the home office expenses must be met, including that the space is **exclusively** used on a regular basis as the employee's **principal** place of business and that it is at the **convenience** of the **employer**. If the employer still provides space for use on campus (whether individual workstation, shared office, hoteling office, etc), then a residence would generally not qualify as a home office.
- If the home office does not qualify as the principal place of business, transportation between home and campus as well as transportation between home and a regular work location would generally not qualify for tax-free mileage reimbursement. Also, if going to a temporary work location, the mileage is measured from the principal place of business to the temporary location; so even if the temporary location is farther away from home than it is from campus, the tax-free reimbursement is limited to the mileage from campus. If home is closer to the temporary site than the office, no tax-free mileage reimbursement is allowed.

For those staff members who are assigned as full-time remote employees (whether in or out of state), the IRS rules on deductibility of home expenses (see above) must be met for reimbursement of mileage from the home to a temporary work location to be tax-free.

Refer to Emory Travel and Expense Policy for further information.

If you have any questions about the interpretation or application of this guidance, please contact Emory's Director of Tax, Susan Clark, at [sclar38@emory.edu](mailto:sclar38@emory.edu)