

**PERSONAL AUTOMOBILE BUSINESS
MILEAGE REIMBURSEMENT POLICY**

Certain Questar III employees use their personal automobiles for company business. This policy intends to reimburse Questar III employees in a manner that complies with the Internal Revenue Service Fixed Date Safe Harbor Method.

I. Reimbursement for Mileage

- A. Questar III will reimburse employees for substantiated actual and necessary mileage incurred when personal vehicles are used for Questar III business-related travel.
- B. Mileage is paid at the applicable Business Standard Mileage Rate as published periodically by the Internal Revenue Service.
- C. Questar III will not reimburse employees for "commuting" miles on regular work days. Questar III will not reimburse employees for mileage incurred traveling to the primary work location on a non-work day (such as a holiday, weekend day or vacation day) Commuting Mileage is defined to mean mileage from home to or from the employee's primary work location or, in the case of itinerant instructors, to or from the first or last work location of the work day.
- D. Excess mileage for travel to or from a work location other than an employee's primary work location, to or from the employee's home, shall be the lesser of: (1) Mileage = (Distance from the employee's home to or from the work location other than primary work location) – (Commuting mileage); or Mileage = (The sum of the distance from the primary work location to the location other than the primary work location AND the distance from the location other than the primary work location to home) – (Commuting Mileage)
- E. Employees may be reimbursed for actual and necessary mileage between an employee's home and a location other than the employee's primary work location, when such travel is necessary to attend a meeting at night.
- F. The Business Standard Mileage Rate includes all fixed and operating costs of using the automobile for business such as fuel, insurance, maintenance, lease payments etc however it does not include tolls and parking fees. Business-related tolls and parking fees are reimbursable and allowable expenses when properly documented.
- G. To the extent that any collective bargaining agreement is inconsistent with this policy, the terms of the collective bargaining agreement shall apply.

II. Administrative Procedures

The Assistant Superintendent for Business and Financial Services shall develop such forms and administrative procedures as necessary to carry out this policy.

REVISED ADOPTED 03/12/09
REFERENCE
www.irs.gov