STATE CONTROLLER POLICY

MILEAGE REIMBURSEMENT

1) DEFINITIONS

a. Agency – An executive department of the State and offices of the Governor or any subdivision thereof.

b. Institution of Higher Education. A public college, community college, or university established as a part of the State.

c. Temporary Work Location – Location where employment is expected to last, and does last, for one year or less.

d. Traveler – Employee or State official who receives appropriate approvals to travel on behalf of the State.

e. Traveler's Regular Work Location – Generally, the traveler's regular work location is the primary location where the traveler works, and includes the entire metropolitan area of the traveler's regular work location.

f. Traveler's Residence – The traveler's residence is the location where the traveler maintains his/her family home.

2) POLICY. When a Traveler uses his/her personal vehicle while on official state business, the Traveler shall be reimbursed for an amount equal to the prevailing mileage rate multiplied by either the allowable miles as outlined below or by the allowable miles in a mileage reimbursement policy of the Agency or Institution of Higher Education.

3) PREVAILING MILEAGE RATE.

a. Colorado Statute - CRS §24-9-104(2) establishes the mileage rate to be used for reimbursement for official state travel.

b. Percentage of Prevailing Internal Revenue Service (IRS) Rate - CRS 24-9-104 states that on and after January 1, 2009, state officers and employees shall be allowed mileage reimbursement of 90% of the prevailing IRS rate per mile for each mile actually and necessarily traveled while on official state business and, when authorized to be utilized and necessary for official state business, 95% of the prevailing IRS rate per mile for four-wheel-drive vehicles (necessary because of road, terrain, or adverse weather conditions).

c. Current Mileage Rate - The current mileage rate is posted on the website of the Office of the State Controller at: http://www.colorado.gov/dpa/dfp/sco/FiscalRules/mileage.htm

4) ALLOWABLE MILES

a. Miles Greater than Normal Commute

i. Travel to a temporary work location – **When a personal vehicle is the usual method of commuting -** For travel to a temporary work location included in Fiscal Rule 5-1 Travel, §11.2, a Traveler shall be reimbursed for the positive number of miles between the Traveler's residence and the temporary work location less the normal commuting miles from the Traveler's residence to the traveler's normal work location.

ii. Travel to a temporary work location – **When a personal vehicle is NOT the usual method of commuting -** For travel to a temporary work location included in Fiscal Rule 5-1 Travel, §11.2, a Traveler shall be reimbursed for the positive number of miles between the Traveler's residence and the temporary work location.

iii. Travel to conferences, meetings, training sessions, and other business-related activities –**When a personal vehicle is the usual method of commuting -** For travel

to these activities, included in Fiscal Rule 5-1 Travel, §11.3, and not covered by other situations in §4 of this policy, a Traveler shall be reimbursed for the positive number of miles between the Traveler's residence and the location of these activities less the normal commuting miles from the Traveler's residence to the traveler's normal work location.

iv. **Travel to conferences, meetings, training sessions, and other business-related activities –When a personal vehicle is NOT the usual method of commuting -** For travel to these activities, included in Fiscal Rule 5-1 Travel, §11.3, and not covered by other situations in §4 of this policy, a Traveler shall be reimbursed for the positive number of miles between the Traveler's residence and the location of these activities.

b. Actual Miles for Travel to and from Airport – For travel to and from the airport, Traveler shall be reimbursed for the actual miles traveled between a Traveler's residence and the airport.

David J. McDermott, CPA
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