

2016 NC State Cooperative Extension Travel and Mileage Reimbursement Guideline August 15, 2016

Purpose

In response to a change in guidelines promulgated by the NC Office of State Budget Management (OSBM), the NC State University's Controller's Office issues the following guidelines for certain employees of NC State Cooperative Extension within the College of Agriculture and Life Sciences.

Scope

These guidelines pertain only to those NC State Cooperative Extension employees with a county-based duty station and those with a duty station designated by the Eastern Band of Cherokee Indians. This specifically includes employees with the title of County Director, Extension Agent (including Area Specialized Agent; Area Agent; and all other Agents), Program Assistant/Associate/Technician, and County Administrative Assistant employed in NC State Cooperative Extension Service at NC State University.

Former NC State University Mileage Policy for NC State Cooperative Extension Employees (Prior to Jan 2016)

- County-based NC State Cooperative Extension employees received a reimbursement of 57.5 cents per mile for all mileage under/over 100 miles when driving a personal vehicle. This rate of 57.5 cents was based on the IRS rate for mileage reimbursement for work purposes.
- Use of the IRS rate was authorized under the assumption that a state-owned vehicle was not available for employees to utilize.

New OSBM Mileage Policy (Effective Jan 2016)

- The State of North Carolina issued a new directive for all state employee travel.
- The new OSBM policy specifically states:
 - If an employee chooses to use their personal vehicle and the round trip does not exceed 75 miles, the employee will be reimbursed 54 cents per mile.
 - If a state-owned vehicle or a rental car from one of the state contract providers is available, and mileage in one's personal vehicle exceeds 75 miles round trip, the employee will be reimbursed at the State policy rate of 34 cents per mile.
 - If a state-owned vehicle and a rental car from one of the state contract providers are not available and mileage in one's personal vehicle exceeds 75 miles round trip, the employee will be reimbursed at the IRS rate of 54 cents per mile.

New NC State University Travel and Mileage Reimbursement Guideline for NC State Cooperative Extension Employees (Effective July 2016)

- I. All NC State Cooperative Extension employees are expected to:
 - a. maximize the utilization of university-owned and/or county-owned vehicles when traveling;
 - b. car pool to events, trainings, etc., wherever possible; and/or
 - c. rent vehicles long-term using the state contract weekly and monthly rates.
- II. Trips not related to daily Extension travel, such as trips to/from Raleigh for planned conferences or training and non-county conferences or meetings, require adherence to the OSBM mileage policy.
- III. Personal Vehicle Use Exemptions approved under the OSBM policy:

- a. If an employee chooses to use their personal vehicle and the round trip does not exceed 75 miles, the employee will be reimbursed 54 cents per mile.
- b. If the IRS rate (54 cents/mile) is the lowest and most economical cost to the state when comparing the total costs of all three options (i.e. the mileage reimbursement, rental vehicle and state-owned vehicle options), the employee will be reimbursed at the IRS rate when driving a personal vehicle for trips over 75 miles.
- c. If a state-contract rental agency is not reasonably available (specifically, not located within 15 miles or more from the Extension Office), then the employee will be reimbursed at the IRS rate when driving a personal vehicle for trips over 75 miles. Under this provision, thirty-five (35) counties are exempt from the rental car requirement and employees stationed in these counties will receive the IRS reimbursement rate (54 cents) when using their personal vehicle for trips over 75 miles. Use of an available State or County provided vehicle is still encouraged where practicable and available.

A detailed analysis conducted in 2016 determined that the following thirty-five (35) counties did not have a rental car agency within 15 miles or greater and therefore access is not reasonably available:

ALEXANDER	CHEROKEE	EDGECOMBE	MADISON	STOKES
ALLEGHANY	CLAY	GATES	MITCHELL	SWAIN
ANSON	CURRITUCK	GRAHAM	MONTGOMERY	TYRRELL
ASHE	DARE	GREENE	NORTHAMPTON	WARREN
AVERY	DAVIE	HERTFORD	PAMLICO	WASHINGTON
BLADEN	DUPLIN	HYDE	PENDER	YADKIN
CASWELL	EBCI	JONES	POLK	YANCEY

- d. If a state-owned vehicle is not available and the cost of a rental vehicle is calculated using the [Most Cost Effective Vehicle Rental Template](#) from the Department of Administration to be equal to or greater than the cost of the trip in a personal vehicle reimbursed at the IRS rate (54 cents), then the employee will be reimbursed at the IRS rate when driving a personal vehicle for trips over 75 miles.

IV. Additional Personal Vehicle Use Exemptions specifically for county-based NC State Cooperative Extension employees.

- a. Extension employees may be eligible for the IRS reimbursement rate when using a personal vehicle for trips over 75 miles under the additional situations listed below.
- b. Such exceptions must be requested using the appropriate form and submitted online with either the travel authorization or reimbursement request and supporting documentation, if any. All requests are subject to review and final approval by the University Controller's Office:
 - i. Travel involves biosecurity concerns (e.g. vehicle's locations over prior three days must be known to subsequently enter onto a producer's field; transporting biomaterials or controlled chemicals; exposure to biohazards; etc.)
 - ii. Hauling equipment and/or supplies unsuitable for standard rental vehicle transport. This applies for specific one-time trips and for routine travel for employees that routinely transport needed tools and/or supplies (e.g. testing materials; plant, soil and/or animal materials; diagnostic tools, etc.).
 - iii. Trips with high potential for additional costs for cleaning or damage and liability, such as driving in unpaved/off-road surfaces, near forests/timber, or among livestock, etc.
 - iv. In response to emergency situations or immediate and time sensitive duties that make it impracticable to have foreseen the round trip would exceed 75 miles.