

How do the mileage reimbursement rules apply when employees are working from home due to Covid-19?

For employees who are now telecommuting due to Covid-19, their home is now the location where they primarily perform their work. Sometimes, employees may be scheduled to come into the office to perform various tasks on various days. Here are some examples of how the mileage reimbursement rules apply.

The terms OFM uses in the State Administrative and Accounting Manual (SAAM) for mileage reimbursements are:

Official Residence The **entire city** in which the employee lives.

Official Station This is the **entire city** in which the employee performs their work.

Temporary Duty Station A fixed location (such as a building) in which the employee has been temporarily assigned to work (i.e. a meeting or training location, or a location where the employee is scheduled to perform a task such as an audit).

Commute:

- When an employee's **Official Residence and Official Station are the same**, their commute would be the first and last trip **within** their Official Residence and Official Station.
- When an employee's **Official Residence and Official Station are different**, their commute would be the first and last trip **between** their Official Residence and Official Station).

The employee's normal commute is never reimbursable.

Refer to the: [Mileage Reimbursement Examples](#).

- The Official Residence is the **entire city** in which the employee lives, and
- The Official Station is the **entire city** in which the employee performs their work.
 - *The Official Station may also be different on different days of the week.*

Refer to **Examples 1-6** when the employee's official residence and official station **are the same**.

- In those cases, the employee's normal commute is the first and last trip **within** their official residence/official station.

Refer to **Examples 7-15** when the employee's official residence and official station **are different**.

- In those cases, the employee's normal commute is the first and last trip **between** their official residence/official station.
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The employee's Official Station may change based on where they are scheduled to perform their work.

A. If the employee is scheduled to work from home due to Covid-19:

- **The employee's Official Residence is the entire city in which they live.**
- **The employee's Official Station is the entire city in which they live.**
- The employee's official residence and official station **are the same**.
 - *The employee's normal commute is the first and last trip **within** their official residence/official station and is not reimbursable (all other mileage is reimbursable).*
 - Refer to the Mileage Reimbursement **Examples 1-6**.

- B. If the employee is scheduled to perform work in the office on a particular day** (This could be because there is a critical task that needs to be performed and management needs to schedule particular staff to be in the office on specific days):
- **The employee's Official Residence is the entire city in which they live.**
 - **On those days, the employee's Official Station is the entire city in which their office is located.**
- If the employee's official residence and official station **are the same**:
- *The employee's normal commute is the first and last trip **within** their official residence/official station and is not reimbursable (all other mileage is reimbursable).*
 - Refer to the Mileage Reimbursement **Examples 1-6**.
- If the employee's official residence and official station **are different**:
- *The employee's normal commute is the first and last trip **between** their official residence/official station and is not reimbursable (all other mileage is reimbursable)*
 - Refer to the Mileage Reimbursement **Examples 7-15**.
- C. If the employee is scheduled to work from home and their SUPERVISOR REQUESTS them to come into the office** (This would be a trip required to perform official state business and approved by the employee's supervisor. For example, the employee's mouse broke and they need to run into the office to pick up a new one):
- **The employee's Official Residence would be the entire city in which they live.**
 - **The employee's Official Station would be the entire city in which they live, and**
 - **The trip to the office would be a trip to a temporary duty station (TDS)** (and this TDS may be within the employee's Official Residence/Official Station or outside their Official Residence/Official Station!).
- The employee's official residence and official station **are the same**:
- *The employee's normal commute is the first and last trip **within** their official residence/official station and is not reimbursable (all other mileage is reimbursable):*
 - Refer to the Mileage Reimbursement **Examples 1-6**:
 - *Mileage reimbursement eligibility will depend on the other trips the employee makes for official state business and if the TDS is within the employee's Official Residence/Official Station or outside the employee's Official Residence/Official Station.*

Questions?

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