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Policy 2.99
Personal Vehicles

This policy version was not current at the time of printing. Please see http://policies.emory.edu/2.99 for the current version.

Responsible Official: VP for Finance
Administering Division/Department: Travel Policies
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Overview

The purpose of this document is to provide guidelines for the use of personal vehicles used for business purposes.

Applicability

The Policy applies to faculty, staff, students, and non-employees using their personal vehicle on behalf of the University and seeking reimbursement from Emory University funds, regardless of the funding source.

Policy Details

2.99.1 Faculty/Staff Responsibility

It is the responsibility of the faculty/staff to select the most economical and efficient choices of ground transportation services.

2.99.2 Responsibility of Higher Level Approvers

Higher Level Approver must ensure that:

- the faculty/staff is aware of the Policy in advance of driving;
- expenses were incurred while conducting authorized University business;
- expenses were necessary, reasonable and consistent with University policies and the
- stated business purpose;
- the expense reimbursement report includes the required documentation; and
- expenses meet any and all Sponsored Program guidelines, if applicable.

2.99.3 Personal Vehicles

Facutly/staff may elect to use personal cars for business purposes if it is less expensive than other options, (e.g., airfare, rental cars, taxis) or if it saves time. It is the personal responsibility of the driver to determine that the personal vehicle driven carries adequate insurance coverage for the driver's protection and for the protection of any passengers. When driving a personal vehicle for business purposes, the vehicle owner’s insurance policy will be responsible for damage to

the vehicle and primary over any other collectible insurance.

Drivers are reimbursed for actual miles traveled as indicated by supporting documentation such as MapQuest printout. The mileage reimbursement rate is determined yearly by the IRS, which includes the total cost to operate a vehicle and the cost of gasoline.

Personal Cummuting Expense, which is considered to be the mileage between your home and your main or regular place of work, is not reimbursable.

PERSONAL CAR USE	REIMBURSABLE?
Commuting between home and usual place of business	No. The driver should always deduct this mileage when calculating amount for any authorized mileage reimbursements below.
Between buildings on campus	No
Between Emory campuses	Yes. Total miles claimed for the day cannot include your normal daily commute.
To/From Airport	Yes. Total miles claimed for the day cannot include your normal daily commute.
Local travel for authorized activities (i.e. training class in downtown Atlanta)	Yes. Total miles claimed for the day cannot include your normal daily commute.
Non-local travel for authorized activities * (i.e. business trip to Birmingham, AL)	Yes. Total miles claimed for the day cannot include your normal daily commute.

* Travelers who choose to use their own vehicles when air travel is less expensive will be reimbursed an amount not to exceed the lowest air fare to the destination. A coach class, 21-day advance purchase ticket will be used for calculation.

Total miles to be reimbursed cannot include your normal daily commute and should be subtracted from the calculation. (However, for non-regularly-scheduled workdays such as Saturdays, Sundays and holidays, mileage calculation can originate/end at home.)

Example #1:
Home to Airport = 50 miles round trip
Minus Home to "Normally Assigned Work Location" = 20 miles round trip
Difference and reimbursable mileage to employee = 30 miles

Example #2:
Home to Airport = 12 miles round trip
Minus Home to "Normally Assigned Work Location" = 20 miles round trip
Difference is (-8 miles), therefore nothing is reimbursable to employee.

Additional allowable expenses include turnpike tolls, bridge tolls and reasonable parking fees.

Related Links

- Current Version of This Policy: http://policies.emory.edu/2.99
- Expense Reports Procedures (https://www.finance.emory.edu/home/travel/expensing.html)
- Non-Reimbursable or Payable Items (http://policies.emory.edu/2.104)
- IRS Mileage Rate (1/1-6/30/11) (http://www.irs.gov/newsroom/article/0,,id=232017,00.html)
- IRS Mileage Rate (7/1-12/31/11) (http://www.irs.gov/newsroom/article/0,,id=240903,00.html)

Revision History

Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit policies.emory.edu to ensure that you are relying on the current version.