



Traveling to Teach at DPSST in Salem: Rules and Regulations

Background: When traveling to teach at DPSST in Salem, very specific rules apply to travel reimbursements. With respect to your employment with DPSST, in the eyes of the Internal Revenue Service and the State of Oregon, trips to DPSST in Salem are viewed as commuting to your primary (permanent) workstation. Due to this viewpoint, under normal conditions commuting mileage would not be eligible for reimbursement.

However, because these transportation expenses would create a hardship on our part-time instructors, DPSST management requested and was granted an exception by the State of Oregon to reimburse them. Although the exception granted allows DPSST to reimburse part-time instructors for their transportation expenses to Salem, it does not exempt us from IRS rules requiring us to report some of these reimbursements as taxable compensation to our employees.

Needless to say, these rules are very complex; however, they are the law and we must abide by them. The simplest way to determine what expenses you are eligible for is to choose which scenario best describes your situation and follow the rules listed under that scenario. The four main scenarios are A, B, C, and D.

A. Rules Applicable When Traveling To Salem and Spending One or More Nights:

1. Part-time instructors who live inside or outside 75 miles from the Academy will be paid mileage.
2. Part-time instructors who live outside 75 miles from the Academy are eligible to spend the night in the Academy dorms.
3. Part-time instructors who live inside 75 miles from the Academy generally should not be spending the night in the dorm and may do so only upon the request and pre-approval of DPSST management. If DPSST requests an instructor to spend the night, they must stay on DPSST premises and the cost of lodging will **not** be taxable to the instructor. If the instructor spends the night on his own volition, his or her lodging expenses will not be reimbursed by DPSST.
4. Instructors will be issued a meal card for meals while staying at the Academy.
5. Based on departure and arrival times, part-time instructors may be eligible for breakfast or dinner per diem reimbursement but are encouraged to eat here at the Academy before returning home.
6. Both mileage and meal reimbursements are **NOT taxable income** to the part-time instructor when required to spend the night.

Traveling to Teach for DPSST at Locations Other Than Salem: Rules and Regulations

B. Rules Applicable When Traveling To and From a Regional Location in the Same Day:

1. Part-time instructors **will be paid mileage, tax-free**, regardless of the distance traveled.
2. Based on your departure and arrival times, part-time instructors are eligible for breakfast and dinner.
3. To qualify for breakfast you must leave your residence 2 hours or more before 8:00 am.
4. To qualify for dinner you must arrive back at your residence 2 hours or more after 5:00 pm.
5. Both **breakfast and dinner in this situation are taxable income** to the part-time instructor. Lunch is not eligible for reimbursement.
6. Per Diem is determined where you sleep that night. For rates check this link <http://www.gsa.gov/portal/category/21287>
7. Actual meal receipts are NOT required.

C. Rules Applicable When Traveling To and From a Regional Location and Spending One or More Nights:

1. Part-time instructors **will be paid mileage, tax-free**, regardless of the distance traveled.
2. Part-time instructors are eligible to spend the night at Regional Locations, and will be reimbursed for lodging, tax-free, up to the allowed per diem amount. Lodging rates are determined where you sleep that night. For rates check this link <http://www.gsa.gov/portal/category/21287>.
3. Per Diem for breakfast, lunch, and dinner will be paid. If the location is designated as a high cost area, higher per diem amounts may be applicable (see website listed in D.2). Rates are determined where you sleep that night.
4. Both mileage and meal reimbursements are **NOT taxable income** to the part-time instructor since they were required to spend the night.
5. Initial day of travel – Leave: To qualify for breakfast you must leave home prior to 6:00 am. To qualify for lunch, you must leave your home prior to 12:00 noon.
6. Final day of travel – Return: To qualify for lunch, you must arrive back home after 6:00 am. To qualify for dinner you must arrive back at your home after 6:00 pm.
7. Actual receipts are NOT required for meals, but ARE required for lodging.

PARTIAL DAY MEAL PER DIEM

Meal per diems for initial day of travel and final day of travel will be based on the following schedule based on departure and arrival times: Apply the percentage to the appropriate meal rate.

<u>Initial Day of Travel – Leave:</u>	Prior to	6:00 AM to	12:01 PM to	After
	<u>6:00 AM</u>	<u>Noon</u>	<u>6:00 PM</u>	<u>6:00 pm</u>
Meal Allowance Percentage	100%	75%	50%	25%
<u>Final Day of Travel – Return</u>	Prior to	6:00 AM to	12:01 PM to	After
	<u>6:00 AM</u>	<u>Noon</u>	<u>6:00 PM</u>	<u>6:00 PM</u>
Meal Allowance Percentage	25%	50%	75%	100%