

Department of Administration

Personal Vs. Business Mileage

The chart below identifies whether the miles driven/ridden in a state vehicle are business or personal miles. The identification of whether the miles are business or personal is based on the current mileage rules in the Compensation Plan.

<b>Location of Departure</b>	<b>Initial Destination</b>	<b>Business Miles</b>	<b>Non-Business Reimbursable Miles (Personal Miles)</b>
Home	Assigned HQ	None	All miles between home and the assigned headquarters are personal miles.
Home	Temporary Worksite	Business miles would be the lesser of actual miles driven or the miles between the assigned HQ and the temporary worksite.	Personal miles would be the difference between actual miles driven and the business miles.
Assigned HQ	Home	None	All miles between home and the assigned headquarters are personal miles.
Assigned HQ	Temporary Worksite	All miles are business.	None - Incidental side trips, within the policies, are allowed.
Temporary Worksite	Home	Business miles would be the lesser of actual miles driven or the miles between the assigned HQ and the temporary worksite.	Personal miles would be the difference between actual miles driven and the business miles.
Temporary Worksite	Assigned HQ	All miles are business miles.	None - Incidental side trips, within the policies, are allowed.
Temporary Worksite	Temporary Worksite	All Miles are business miles.	None - Incidental side trips, within the policies, are allowed.

If the fleet is located in the employee's headquarter city then travel between the fleet location and an employee's home (in either direction) is considered commuting miles. Employees must reimburse the state for commuting miles in a state vehicle unless there is only one commute a month.

In situations where another employee is being picked up along the way the initial destination (temporary worksite or assigned HQ) beyond the pick-up point will determine whether the miles to the pick-up point are business or personal. The lesser of two distance rule would also apply if a temporary worksite is the initial destination beyond the pick-up point.

Each leg or segment of the trip must be viewed as a separate trip and the rules in the chart above should be applied to each segment.

Examples

In the following examples PC means personal car and SV means state vehicle.

**Background for examples 1 - 3**

Employee's headquarters - Madison GEF 2

Employee's Home - Sun Prairie

Worksites - Portage & Watertown

Distances - HQ to Home 13 miles, Home to Portage 35 miles, HQ to Portage 37 miles, Home to Watertown 26 miles, HQ to Watertown 39 miles, Portage to Watertown 50 miles.

Example 1:

On Monday the employee travels first to his HQ at GEF 2. He then picks up an agency work shared vehicle and travels to a worksite in Watertown. At the end of the day he returns the vehicle to his HQ and returns home.

Analysis:

Day	From	To	Car Used	Bus. Miles	Personal Miles	Analysis
Mon.	Home	HQ	PC		13	This is a commute and all miles are personal.
Mon.	HQ	Watertown	SV	39		HQ to a temporary worksite are business miles.
Mon.	Watertown	HQ	SV	39		A temporary worksite to HQ are business miles.
Mon.	HQ	Home	PC		13	This is a commute and all miles are personal.

Example 2:

Employee travels to his HQ at GEF 2. He drives his personal car to fleet, picks up a DOA pool vehicle and travels to a worksite in Watertown. At the end of the day he realizes that the fleet office will be closed so he returns directly home from the worksite. The following morning he drives the pool vehicle back to the fleet office, picks up his personal car and drives to GEF 3. At the end of the day he returns home.

Analysis:

Day	From	To	Car Used	Bus. Miles	Personal Miles	Analysis
Mon.	Home	HQ	PC		13	This is a commute and all miles are personal.
Mon.	HQ	Fleet	PC	1		Travel from HQ to a temporary worksite are business miles and the employee can claim reimbursement for this mile on his personal car.
Mon.	Fleet	Watertown	SV	38		HQ/fleet to a temporary worksite are business miles.
Mon.	Watertown	Home	SV	26		Lesser of two distance rule applies. The business miles are the lesser of those driven from the temporary worksite to home (26) or the miles from HQ to the temporary worksite (39). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles.
Tues	Home	Fleet	SV		12	This is a commute and all miles are personal. The employee must reimburse the state for 12 miles at \$.325 per mile plus state and county sales tax.

Tues	Fleet	HQ	PC	1	This is a commute and all miles are personal.
Tues	HQ	Home	PC	13	This is a commute and all miles are personal.

Example 3:

The employee drives from his home to GEF 2. He picks up a work shared vehicle and drives to a temporary worksite in Portage. He then travels from Portage to another worksite in Watertown. At the end of the day he returns to GEF 2, drops off the state vehicle and returns home in his personal car.

Analysis:

Day	From	To	Car Used	Bus. Miles	Personal Miles	Analysis
Mon.	Home	HQ	PC		13	This is a commute and all miles are personal.
Mon.	HQ	Portage	SV	37		HQ to a temporary worksite are business miles.
Mon.	Portage	Watertown	SV	50		Mileage between temporary worksites are business miles.
Mon.	Watertown	HQ	SV	39		Mileage from a temporary worksite to HQ are business miles.
Mon.	HQ	Home	PC		13	This is a commute and all miles are personal.

**Background for examples 4 - 5**

Employee's HQ - GEF 3

Employee's Home - Waupun

Worksites - Stevens Point & Dodgeville

Distances - Home to HQ is 55 miles, Home to Stevens Point is 102 miles, HQ to Stevens Point is 112 miles, Home to Dodgeville is 100 miles, HQ to Dodgeville is 45 miles.

Example 4:

The employee travels in her personal car from home to HQ on Friday. At the end of the day she picks up a work shared vehicle and takes it home. This is required by the supervisor because she will be traveling to Stevens Point on Monday and leaving from Waupun is more efficient. On Monday she travels from home to Stevens Point. She stays the week in Stevens Point and on Friday returns home. On Monday she again travels to Stevens Point and spends the week. On Friday she returns to HQ and drops off the state vehicle. She returns home in her personal car.

Analysis -

Day	From	To	Car Used	Bus. Miles	Personal Miles	Analysis
Fri.	Home	HQ	PC		55	This is a commute and all miles are personal.
Fri.	HQ	Home	SV		55	This is a commute and all miles are personal. The employee must reimburse the state for 55 miles at \$.325 per mile plus state and county sales tax.

Day	From	To	Car Used	Bus. Miles	Personal Miles	Analysis
Mon.	Home	St. Point	SV	102		Lesser of two distance rule applies. The business miles are the lesser of those driven from the home to the temporary worksite (102) or the miles from HQ to the temporary worksite (112). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles.
Mon. - Fri.	ST. Point Vicinity (1)		SV	20		Mileage while staying over at the temporary worksite are business miles if they meet the requirements in the policy for incidental stops.
Fri.	St. Point	Home	SV	102		Lesser of two distance rule applies. The business miles are the lesser of those driven from the home to the temporary worksite (102) or the miles from HQ to the temporary worksite (112). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles.
Mon.	Home	St. Point	SV	102		Lesser of two distance rule applies. The business miles are the lesser of those driven from the home to the temporary worksite (102) or the miles from HQ to the temporary worksite (112). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles.
Mon. - Fri.	ST. Point Vicinity (1)		SV	20		Mileage while staying over at the temporary worksite are business miles if they meet the requirements in the policy for incidental stops.
Fri.	St. Point	HQ	SV	112		Mileage from the temporary worksite to the HQ are business miles.
Fri.	HQ	Home	PC		55	This is a commute and all miles are personal.

(1) On assignment in Stevens Point the employee only drives the State vehicle between the worksite, the motel and several restaurants.

Example 5:

The employee will be performing business duties in Dodgeville for a week. Can the employee take the state vehicle home to Waupun on Friday in preparation for travel to Dodgeville Monday morning? No. Since the employee will be passing through Madison on the way to Dodgeville there is no valid business reason for the employee taking the state vehicle home on Friday.

**Background for Examples 6 - 7**

Employee's HQ - Hill Farms State Office  
 Employee's Home - New Glarus  
 Worksites - Baraboo & Monroe  
 Distances - Home to HQ is 30 miles, Home to Baraboo is 50 miles, HQ to Baraboo is 40 miles, Home to Monroe is 17 miles, HQ to Monroe is 47 miles.

Example 6:

The employee travels to his headquarters on Monday morning in his personal car and picks up a state vehicle. He then travels to Baraboo in the state vehicle. At the end of the day he drives directly home in the state vehicle. On Tuesday through Thursday he drives directly from Home to Baraboo and returns home each night in the state vehicle. On Friday he drives to Baraboo and at the end of the day returns the state vehicle to the fleet office at Hill Farms. He picks up his personal car and drives Home.

Analysis:.

Day	From	To	Car Used	Bus. Miles	Personal Miles	Analysis
Mon.	Home	HQ	PC	0	30	This is commuting and not reimbursable to the employee.
Mon.	HQ	Baraboo	SV	40	0	HQ to a temporary worksite are business miles.
Mon.	Baraboo	Home	SV	40	10	Lesser of two distance rule applies. The business miles are the lesser of those driven from home to the temporary worksite (50) or the miles from HQ to the temporary worksite (40). Since 50 miles were actually driven the remaining 10 miles are considered personal miles and must be reimbursed to the state at \$.325 plus state and county sales tax.
Tue.	Home	Baraboo	SV	40	10	Same as above.
Tue.	Baraboo	Home	SV	40	10	Same as above
Wed.	Home	Baraboo	SV	40	10	Same as above
Wed.	Baraboo	Home	SV	40	10	Same as above
Thurs.	Home	Baraboo	SV	40	10	Same as above
Thurs.	Baraboo	Home	SV	40	10	Same as above
Fri.	Home	Baraboo	SV	40	10	Same as above
Fri.	Baraboo	HQ	SV	40	0	Temporary worksite to HQ are business miles.
Fri.	HQ	Home	PC	0	30	This is commuting and not reimbursable to the employee.

Example 7:

On Monday the employee travels to HQ in his personal car. At the end of the day he picks up a state vehicle and drives home. On Tuesday morning he drives in the state vehicle directly from Home to a worksite in Monroe. He returns Home Tuesday afternoon. On Wednesday he also travels in the state vehicle to Monroe and returns Home. On Thursday he drives the state vehicle back to his HQ and turns it into the fleet office. On Thursday evening he returns Home in his personal car.

Analysis:

Day	From	To	Car Used	Bus. Miles	Personal Miles	Analysis
Mon.	Home	HQ	PC		30	This is commuting and not reimbursable to the employee.
Mon.	HQ	Home	SV		30	This is a commute and all miles are personal. The employee must reimburse the state for 30 miles at \$.325 per mile plus state and county sales tax
Tue.	Home	Monroe	SV	17		Lesser of two distance rule applies. The business miles are the lesser of those driven from the home to the temporary worksite (17) or the miles from HQ to the temporary worksite (47). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles.
Tue.	Monroe	Home	SV	17		Lesser of two distance rule applies. The business miles are the lesser of those driven from the temporary worksite to home (17) or the miles from HQ to the temporary worksite (47). Since the miles

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driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles.

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Day	From	To	Car Used	Bus. Miles	Personal Miles	Analysis
Wed.	Home	Monroe	SV	17		Lesser of two distance rule applies. The business miles are the lesser of those driven from the home to the temporary worksite (17) or the miles from HQ to the temporary worksite (47). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles.
Wed.	Monroe	Home	SV	17		Lesser of two distance rule applies. The business miles are the lesser of those driven from the temporary worksite to home (17) or the miles from HQ to the temporary worksite (47). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles.
Thurs.	Home	HQ	SV		30	This is a commute and all miles are personal. The employee must reimburse the state for 30 miles at \$.325 per mile plus state and county sales tax
Thurs.	HQ	Home	PC		30	This is commuting and not reimbursable to the employee.

### **Background for Example 8**

Employee's HQ - 1 West Wilson, Madison

Employee's Home - Johnson Creek

Worksites - Milwaukee & Janesville

Distances - Home to HQ is 33 miles, Home to Milwaukee is 45 miles, HQ to Milwaukee is 76 miles, Home to Janesville is 35 miles, HQ to Janesville is 42 miles. The employee has a personally assigned state vehicle.

On Monday the employee travels from home to a temporary worksite in Milwaukee using her personally assigned state vehicle. At the end of the day she returns to her home. On Tuesday she travels to a temporary worksite in Janesville using the assigned state vehicle. Tuesday afternoon she drives to her HQ in Madison. At the end of the day she returns home. On Wednesday she uses the state vehicle to attend a conference on the east side of Madison (27 miles) and returns home at the end of the day. On Thursday she drives the state vehicle to a temporary worksite in Janesville. During the day she drives to her HQ in Madison for a meeting. After the meeting she returns to the worksite in Janesville and returns home at the end of the day. On Friday she drives her personal car to her HQ in Madison and returns home at the end of the day.

Analysis:.

Day	From	To	Car Used	Bus. Miles	Personal Miles	Analysis
Mon.	Home	Milwaukee	SV	45		Lesser of two distance rule applies. The business miles are the lesser of those driven from the home to the temporary worksite (45) or the miles from HQ to the temporary worksite (76). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles.
Mon.	Milwaukee	Home	SV	45		Lesser of two distance rule applies. The business miles are the lesser of those driven from the temporary worksite to home (45) or the miles from HQ to the temporary worksite (76). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles.
Tue.	Home	Janesville	SV	35		Lesser of two distance rule applies. The

Tue.	Janesville	HQ	SV	42		business miles are the lesser of those driven from the home to the temporary worksite (35) or the miles from HQ to the temporary worksite (42). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles. Travel between a temporary worksite and HQ are business miles.
Tue.	HQ	Home	SV		33	These are commuting miles and the employee must reimburse the state for 33 miles at \$.325 per mile plus state and county sales tax.
Wed.	Home	Madison	SV	6	21	Lesser of two distance rule applies. The business miles are the lesser of those driven from the home to the temporary worksite (27) or the miles from HQ to the temporary worksite (6). Since only 6 of the 27 miles driven are business miles the remaining 21 are personal and must be reimbursed to the state at \$.325 per mile plus state & county sales tax.
Wed.	Madison	Home	SV	6	21	Lesser of two distance rule applies. The business miles are the lesser of those driven from the temporary worksite to home (27) or the miles from HQ to the temporary worksite (6). Since only 6 of the 27 miles driven are business miles the remaining 21 are personal and must be reimbursed to the state at \$.325 per mile plus state & county sales tax.
Thurs	Home	Janesville	SV	35		Lesser of two distance rule applies. The business miles are the lesser of those driven from the home to the temporary worksite (35) or the miles from HQ to the temporary worksite (42). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles. Travel between a temporary worksite and HQ are business miles.
Thurs	Janesville	HQ	SV	42		Travel between a temporary worksite and HQ are business miles.
Thurs	HQ	Janesville	SV	42		Lesser of two distance rule applies. The business miles are the lesser of those driven from the temporary worksite to home (35) or the miles from HQ to the temporary worksite (42). Since the miles driven are less than the miles between HQ and the temporary worksite none of the miles are personal miles.
Thurs	Janesville	Home	SV	35		This is a commute. Since the employee drove her <u>personal car</u> she does not owe the state for commuting miles. If she had driven the state vehicle she would have owed \$.325 per mile plus state & county sales tax.
Fri.	Home	HQ	PC		33	This is a commute. Since the employee drove her <u>personal car</u> she does not owe the state for commuting miles. If she had driven the state vehicle she would have owed \$.325 per mile plus state & county sales tax.
Fri.	HQ	Home	PC		33	

### **Background for Example 9**

Employee 1's HQ - GEF 1  
Employee 2's HQ - GEF 1  
Employee 1's Home - West side of Madison  
Employee 2's Home - Monona



Worksite - Milwaukee

Pick Up Point - East Towne

Distances: Employee 1 Home to HQ - 5 miles, Employee 2 Home to HQ - 4 miles, HQ to East Towne 5 miles, Employee 2's Home to East Towne 6 miles, East Towne to Milwaukee 75 miles.

On Tuesday Employee 1 drives from Home to their HQ in her personal car. She picks up a state vehicle and drives to East Towne where she picks up Employee 2 who has driven from his home to East Towne in his personal car. They ride together in the state vehicle to Milwaukee. At the end of the day they return to East Towne. Employee 1 returns to her HQ and turns in the State Vehicle. She returns home in her personal car. Employee 2 returns Home from East Towne in his personal car.

Analysis:

Employee 1

Day	From	To	Car Used	Bus. Miles	Personal Miles	Analysis
Tue.	Home	HQ	PC		5	This is a commute. None of the miles are reimbursable to the employee.
Tue.	HQ	East Towne	SV	5		This is travel to a pick up point from the HQ. All miles are business miles.
Tue.	East Towne	Milwaukee	SV	75		This is travel to a temporary worksite. All miles are business miles.
Tue.	Milwaukee	East Towne	SV	75		This is travel from a temporary worksite to a pick-up point. All miles are business miles.
Tue.	East Towne	HQ	SV	5		This is travel from a pick up point to the HQ. All miles are business miles.
Tue.	HQ	Home	PC		5	This is a commute. None of the miles are reimbursable to the employee.

Employee 2

Tue.	Home	East Towne	PC	2	4	When traveling from Home to an approved pick-up point the employee is entitled to reimbursement of those miles (2) in excess of their Home to HQ mileage.
Tue.	East Towne	Home	PC	2	4	When traveling from an approved pick-up point to Home the employee is entitled to reimbursement of those miles (2) in excess of their Home to HQ mileage.