



**DATE: Wednesday, June 21, 2023**

**PROGRAM: All Federal and State Grant Programs Administered by the Nebraska Department of Economic Development**

**SUBJECT: Mileage Reimbursement for a Company Vehicle Policy**

\*This policy remains effective until it is amended, superseded, or rescinded.

This guidance document is advisory in nature but is binding on the Department of Economic Development (DED) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

The Nebraska Department of Economic Development (the Department) will not reimburse an awardee for mileage at the IRS mileage rate or a company's mileage rate when the awardee, its agent and/or employee ("worker") uses a company vehicle for work-related travel regardless of whether the awardee is a for-profit, nonprofit and/or government entity.

The Department will, however, reimburse an awardee for mileage at the standard IRS mileage rate when an awardee's worker uses their personal vehicle for work-related travel and the cost is an eligible, reasonable, allowable, and allocable cost per program guidelines and state and/or federal regulations. Work-related travel is defined as any travel for work purposes that is not a part of a worker's commute to their usual place of employment. For the Department to reimburse an awardee for its worker's work-related travel, the awardee must submit the following to the Department in its reimbursement request:

- A copy of the awardee's company travel policy that outlines the circumstances under which an awardee's worker may use their personal vehicle for work-related travel;
- Source documentation showing the awardee incurred the expense. Source documentation includes a detailed mileage record (See Exhibit A below for an example); and,

- Proof of payment showing that the awardee reimbursed the worker’s mileage. Proof of payment includes a copy of a cancelled check, direct deposit, or bank statement.

Exhibit A “Mileage Record Sheet”:

keeper		Your Mileage Dashboard					
Mileage Log 2023		Mileage Deduction	\$13.10	Starting Odometer			
		2023 Mileage Rate	\$0.655	Ending Odometer			
		Business Mileage	20				
		Total Mileage	40				

  

Trip Name	Date	Start	End	Miles	Business or Personal	Deduction	Notes
Customer A Delivery	1/1/22	123 Business St., San Diego, CA 91950	987 Retirement Ct., San Diego, CA 91950	10	Personal	\$0.00	
Groceries	7/1/22	Home	Store	10	Personal	\$0.00	
Client A	3/1/22	Office	Warehouse	10	Business	\$6.55	
Client Y	8/1/22	Warehouse	Distribution Center	10	Business	\$6.55	