

## Lifeworks Employee Handbook Policy:

### **Mileage Reimbursement**

Lifeworks may reimburse employees for business-related mileage, a non-taxable business-related expense. Employees can be compensated in the form of mileage reimbursement from Lifeworks for use of their personal cars when used for Lifeworks business. The mileage reimbursement covers all costs related to owning and driving an employee's car for the business portion of its use and is reimbursed at a rate established periodically by the Internal Revenue Service.

Commute are trips between an employee's home and a regular or main job site location. The cost of driving between an employee's home and regular or main job site location are considered personal commute expenses and are not eligible for non-taxable mileage reimbursement by the Internal Revenue Service. When an employee drives to a location farther than their main assignment for business-related purposes, Lifeworks will reimburse the difference between the additional mileage and personal commute mileage.

For employees working remotely, their commute will be the first and last trip of each day. Trips between the first and last trip of each day, where employees are traveling for business-related mileage, are considered non-taxable business-related expenses and are eligible for mileage reimbursement at the current established rate for that day.

Examples of allowable business-related mileage between the first and last trip of each day:

- Travel between job or work sites
- Work related errands
- Portion of a trip between home and a temporary work site, that is not an employee's main job site, that is over and above the employee's normal commute

Examples of mileage that is not considered business-related and therefore not eligible for mileage reimbursement:

- The Internal Revenue Service does not consider working during a commute as a qualifying business-related expense eligible for business-related mileage reimbursement. However, working during a commute may be considered hours worked..
- Trips between home and a regular or main job site. (personal commute expense)

Employees should submit all business-related mileage within 60 days through the expense report form in DataBasics for approval. Approved business-related mileage is reimbursed at a rate established periodically by the Internal Revenue Service.