University of Oregon Employee Transportation Costs

*Transportation costs, include no overnight stay, are mileage, bus, train, taxi, rental car, motor pool expenses.
*Commuting, as defined by the IRS in Publication 463, cannot be treated as a non-tax reportable expense.
*Workstation – place assigned to a position where duties are regularly performed, typically a desk on campus.

University Employees who do not meet the IRS definition of Temporary
-These are positions that are ongoing, or have a reasonable expectation of lasting one year or more, or will last less than one year but are annually recurring, or are temporarily working from home due to COVID-19 restrictions.

Transportation to a campus where they have a primary workstation from their residence, regardless of its location.	These are commuting expenses. Not eligible for non-tax reportable expense reimbursement.
Transportation to a campus where they have a secondary workstation, associated with a position that does not meet the IRS definition of temporary, from their residence, regardless of its location.	These are commuting expenses. Not eligible for nontaxable expense reimbursement.
Transportation, within the same day, from a campus where they have a primary workstation to a campus where they have a secondary workstation. This does not include travel to/from their personal residence.	Eligible for non-tax reportable expense reimbursement subject to UO Travel Policy and processing in Concur. Treas. Reg. Sections 1.162-2(e) and 1.262-1(b)(5); Rev. Rul. 99-7
Transportation where permanent employee is re-assigned from their primary workstation to a temporary, less than one year, non-annually recurring position on another campus. This does not include temporary Covid-19 re-assignments.	Eligible for nontaxable expense reimbursement, subject to UO Travel Policy and processing in Concur.
Occasional transportation to campus by employee permanently working remotely[(1)]. This does not include temporary Covid-19 re-assignments.	Eligible for nontaxable expense reimbursement subject to UO Travel Policy and processing in Concur. (1)

University Employees who meet the IRS definition of Temporary
-These are positions of less than 1 year, and with recorded position end dates, and with no reasonable expectation of the position lasting more than a year, and are not recurring annually. This does not include temporary Covid-19 re-assignments.

Residing outside a 50-mile radius of their campus, working on campus	Eligible for nontaxable expense reimbursement subject to UO Travel Policy and processing in Concur.
Residing outside a 50-mile radius of their campus, working remotely[(1)]	Eligible for nontaxable expense reimbursement subject to UO Travel Policy and processing in Concur. [(1)]
Residing within a 50-mile radius of their campus, working on campus	These are commuting expenses. Not eligible for nontaxable treatment of expense reimbursement.
Transportation, within the same day, from a campus where they have a primary workstation to a campus where they have a secondary workstation.	Eligible for non-tax reportable expense reimbursement subject to UO Travel Policy and processing in Concur. Treas. Reg. Sections 1.162-2(e) and 1.262-1(b)(5); Rev. Rul. 99-7

Transportation Costs from a personal residence that are tax reportable and have a> a documented business purpose, and b>prior director approval to be reimbursed, must be processed in Concur as a tax reportable expense reimbursement. These amounts will appear on the employee's W-2 as a tax reportable fringe benefit .

If you have any questions about which circumstance a particular employee would fall into, or other questions about how to apply this guidance, please contact Joy Germack jgermack@uoregon.edu .

[(1)]Employees working (temporarily or permanently) outside of Oregon, departments are required to comply with Payroll Department guidance https://ba.uoregon.edu/payroll/employee-working-outside-oregon