



SAMPLE MILEAGE & PER DIEM TRAVEL POLICY

The Vigil Group – Resource Library

August 2017



MILEAGE AND PER DIEM TRAVEL POLICY

In accordance with IRS tax code and NM statute. Notwithstanding any other regulation issued by the State of New Mexico and as provided by this policy the standard mileage and per diem travel rates for the **(SCHOOL)** are as follows:

- A. With prior written approval* every public officer or employee shall receive 80% of the Internal Revenue Service (IRS) standard mileage rate set January 1st of the previous year for each mile traveled in a privately-owned vehicle if the travel is necessary to the discharge of the officer's or employee's official duties and if the private conveyance is not a common carrier; provided, however, that only one person shall receive mileage for each mile traveled in a single privately owned vehicle, except in the case of common carriers, in which case the person shall receive the cost of the ticket in lieu of the mileage allowance. Nonetheless the school Head Administrator or Governing Council may approve a maximum reimbursement amount in lieu of budgetary constraint; under such instances the employee or non-salaried public officer may report the difference in accordance with IRS tax code.
- B. With prior written approval* of the Head Administrator or Governing Council, a non-salaried public officer or a salaried employee of **(SCHOOL)** is entitled to either per diem expenses in accordance with NMAC 2.42.2. Nonetheless the school Head Administrator or Governing Council may approve a maximum reimbursement amount in lieu of budgetary constraint; under such circumstances the employee or non-salaried public officer may report the difference in accordance with IRS tax code.
 - a. With prior written approval of the Head Administrator or Governing Council, and dependent on available cash, a non-salaried public officer or a regular employee of **(SCHOOL)** is entitled to an amount not to exceed 80% of the anticipated costs for travel prior to departing for said travel. Upon the employees return from travel, all expenses will be verified, approved, and any final amounts owed to, or from the employee in the cash of over advancement, will be processed during the next regular accounts payable processing.

*Each employee or public officer must document the start and ending date and times of travel, beginning mileage, beginning location, ending mileage, ending location, and purpose of the trip.