

Background

To meet transportation needs in the country of assignment, a Mission Coworker (MCW) will either: (1) use a global partner-owned vehicle for personal and/or work use, (2) purchase their own vehicle for personal and/or work use, (3) use public transportation, or employ a combination of options one through three.

The guidelines below support the *Vehicle Ownership Policy*¹ and are intended to provide a consistent, systematic, methodology for the payment of expenses associated with a vehicle's operating costs (i.e. fuel, maintenance, registration, insurance, etc). They apply to MCWs who use a partner-owned vehicle for personal and/or work related purposes and to MCWs who use a personal vehicle for work related purposes.

Guidelines

For a MCW who is not provided by World Mission (WM) with programmatic funds (because he/she works with a single partner):

1. ***Any time a MCW uses a global partner-owned vehicle for personal² use***, the MCW is required to:
 - a. Keep a log of the vehicle's use [tracking the date of travel, total distance traveled, and type of trip (e.g., work, personal, or transporting children to school³)]; and
 - b. Pay the partner for the total distance traveled for personal use, including the transporting of children to school, based on a standard rate per mile (or kilometer). The partner should determine the standard rate⁴ based on local costs for fuel and maintenance, and should require all individuals authorized to use a vehicle, including local staff, to pay the same rate for personal and work-related purposes.

Note: In this scenario, the partner is responsible for paying all expenses related to the operations, maintenance and repair of the vehicle it owns, including such expenses as insurance, taxes, registration, etc.

2. ***Any time a MCW uses a personal vehicle for work-related purposes approved by a global partner***, the MCW is required to:
 - a. Keep a log of the vehicle's use [tracking the date of travel, total distance traveled, and type of trip]; and
 - b. Seek reimbursement for expenses incurred from the partner in the same manner in which other national staff receives reimbursement for use of their personal vehicles. Normally, reimbursement should be for the total distance traveled for work-related purposes at a standard rate established by the partner based on the local costs of fuel and maintenance.

¹ Presbyterian World Mission - Mission Co-Worker Handbook

² Personal expenses include driving to/from the office or school you work at; doctor appointments; church attendance; socializing and shopping. These are examples and do not represent an exhaustive list.

³ See the Education Assistance for Dependent Children policy in the Mission Co-Worker Handbook for reimbursement guidelines.

⁴ This should be comparable to the IRS business standard mileage rate in the United States. If no such rate exists, the MCW should work with his/her Regional Liaison to determine the applicable rate.

3. ***Any time a MCW uses a personal vehicle for hosting PCUSA constituents***, the MCW should keep a log of the vehicle's use and seek reimbursement from the visiting constituents at a previously agreed rate. Normally, reimbursement should be for the total distance traveled at the standard rate established by the partner, based on local costs of fuel and maintenance.

For a MCW who is provided by WM with programmatic funds (because he/she works with several different partners or with no partner), the following applies:

1. ***When a MCW has a partner-owned vehicle exclusively at their disposal***, the MCW is required to keep a log of the vehicle's use [tracking the date of travel, total distance traveled, and type of trip (work, personal, or transporting of child(ren) to school)].

Work related expenses attributed to the use of the vehicle can be reimbursed from programmatic funds, with approval from the appropriate Area Office within World Mission. To determine the work related expenses eligible for reimbursement, the vehicle's operational expenses, including the costs of fuel, maintenance, repairs, insurance, annual vehicle taxes and/or fees, should be totaled. The percentage of the vehicle's use that is work related should be calculated, referencing the vehicle's use log. The percentage of the vehicle's use for work-related purposes should then be applied to the vehicle's total operations expense. This calculated amount becomes the amount eligible for reimbursement.

2. ***When a MCW occasionally uses a partner-owned vehicle for programmatic work***, charges for such use should be for the total distance traveled at a standard rate established by the partner based on the local costs of fuel and maintenance, and can be reimbursed from programmatic funds, with approval from the appropriate Area Office within World Mission.
3. ***When using a personal vehicle, at any time, for approved programmatic work***, the MCW is required to keep a log of the vehicle's use [tracking the date of travel, total distance traveled, and type of trip]. World Mission will reimburse the MCW for work-related travel at the rate established by the partner based on the local costs of fuel and maintenance. If no such rate exists, the MCW will be reimbursed at the standard IRS business mileage rate.