



ALAMEDA COUNTY
AUDITOR-CONTROLLER AGENCY
MELISSA WILK
AUDITOR-CONTROLLER/CLERK-RECORDER

November 13, 2019

TO: County Department Finance Officers and Contacts
FROM: Susan Wewetzer, Division Chief, Disbursements, Auditor-Controller Agency

This memo is to clarify reimbursable transportation expenses while conducting County business, specifically when employees who are eligible to receive mileage reimbursements elect to use a transportation network company (TNC), such as Uber or Lyft.

The cost per mile to use Uber and Lyft is typically very high. Per the County Manual of Accounting Policies and Procedures (MAPP), employees are expected to use the least expensive form of travel. If an alternate travel mode is chosen, employees may be reimbursed up to the maximum amount based on the current IRS mileage rate, presently 58¢ per mile, for the distance traveled, less commute miles.

In general, the use of a County pool car or shuttle is the least expensive and most environmentally sustainable method of travel, followed by public transportation and then a personal vehicle. Per MAPP, privately owned vehicles may be used when the net cost to the County, including travel time, is less than the cost of public transportation. However, if an employee, such as department head, receives a monthly vehicle allowance, mileage may be claimed only for travel outside the counties of Alameda, San Francisco, Contra Costa, Santa Clara, and San Mateo.

If eligible employees use their own vehicle they may be reimbursed for non-commute mileage along with parking and toll fees incurred if any. If taxi or TNC services are used for local, daily business travel when less expensive methods are available, the maximum amount that eligible employees may be reimbursed is up to the IRS mileage rate for the non-commute distance traveled.

Commute miles are not reimbursable for any method of transportation used. If travel using taxis or TNCs start or end at an employee's personal residence, normal commute miles must be deducted as required per IRS guidelines.

Costs related to usage of a scooter or bike in lieu of vehicles for business travel are not reimbursable.

For information on no/low cost, green business travel transportation options available to County employees please visit the Alameda County Sustainability website at <http://alcoweb.acgov.org/main/commuting.htm>.

Please contact Kirsten Pfenning at 510-891-3344 (TieLine 23344) or via email at Kirsten.pfenning@acgov.org with any questions.

Thank you!

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