

Chapter 10 – Mileage and Subsistence Reimbursement

This chapter provides guidance for the reimbursement of mileage and/or subsistence applicable for all TAA Laws (TAA of 2002, TGAAA of 2009, TAAEA of 2011, and TAARA of 2015).

A cost comparison calculation for mileage versus subsistence must be included in the adversely affected worker's case file to verify the lesser of the two methods of supplemental assistance are paid. The Form TAA-605: *Travel and Subsistence Eligibility Determination* or a locally developed form may be used.

The TAA program allows for supplemental assistance reimbursement to pay transportation and/or subsistence expenses to adversely affected workers enrolled in TAA-approved training if the training site is outside the normal commuting area. The MWAs determine eligibility for transportation and/or subsistence allowances, issue denials when appropriate, and make appropriate approved payments.

The MWA must determine whether mileage to the training site or subsistence to maintain a residence near the training site is more economical and approve the lesser of the two. The total cost of the mileage or subsistence reimbursement is to be included in the total cost of the TAA training plan. Determinations for payment of mileage or subsistence reimbursement and the training plan are made concurrently; however, the MWAs may issue a denial of mileage or subsistence separately from the approval of a training plan.

Mileage or subsistence reimbursement may not be paid when supplemental assistance is being paid (directly for mileage and/or subsistence) under another program. This policy does not apply to general funds such as the Pell Grant that can cover a variety of expenses). Furthermore, the adversely affected worker may not receive subsistence payments for any day that mileage reimbursement is payable, or to the extent, the adversely affected worker is entitled to be paid or reimbursed for such expenses from any other source. Conversely, mileage reimbursement may not be paid for any day that subsistence is payable.

No more than one adversely affected worker in TAA-approved training may be paid for mileage and/or subsistence, when those expenses are shared with other adversely affected workers in TAA training (for example – carpooling).

Section 10-1: Attendance Report Requirement

The MWA is required to verify attendance in training prior to any payment of mileage or subsistence reimbursement. The adversely affected worker is required to provide proof of attendance, as verified by a representative of the training provider, on a biweekly or monthly basis. Mileage reimbursement cannot be paid for days in which attendance cannot be verified. The Form TAA-307: *Training Attendance Report* or a locally developed form can be used for this purpose. Additionally, subsistence payment cannot be paid for any day of an unexcused absence.

Section 10-2: Determining Mileage versus Subsistence Reimbursement

Please Note: The commuting area is defined as five miles or more (one-way) from the adversely affected worker's residence to the training facility.

If an adversely affected worker is traveling outside of the normal commuting area for TAA-approved training, mileage or subsistence reimbursement must be paid. To determine which of the two methods of supplemental assistance can be approved, both mileage and subsistence must be calculated, and the MWA must pay the lesser of the two amounts. In Chapter 10 – Mileage and Subsistence Reimbursement

situations where the affected worker *must* commute due to personal circumstances, the daily commuting amount cannot exceed the amount otherwise payable as subsistence.

Calculation comparisons should include consideration of the following:

Mileage:

- 1) Actual cost of travel from official residence to training facility if using public transportation, or
- 2) Cost per mile at the prevailing wage rate if using private vehicle.

Versus

Subsistence:

- 1) Actual cost of expenses, or
- 2) Fifty percent of the prevailing per diem rate authorized under federal travel regulations for the locale of the training.

A cost comparison between both mileage and subsistence is required to be calculated and present in the case file. The Form TAA-605: *Travel and Subsistence Eligibility Determination* may be used for the calculation of cost comparison.

Section 10-3: Mileage Reimbursement

Please Note: Current rates of Per Diem for subsistence and POV mileage reimbursement are found at the [GSA Website](#).

For adversely affected workers enrolled in TAA-approved training, mileage reimbursement may be paid when the daily round trip cost is *less than* the daily subsistence cost.

When mileage reimbursement is approved, adversely affected workers are to receive the actual cost for travel from their official residence to the training facility (if using public transportation) or the cost per mile (if using a POV) at the prevailing mileage wage authorized by the federal travel regulations, whichever is less. When calculating the cost of mileage, the total one-way trip should be calculated. For example, if the mileage to the training provider is 25 miles and state policy is 5 miles, the adversely affected worker must be reimbursed for all 25 miles.

Reimbursement for mileage will be paid for travel:

- 1) For daily commuting; or
- 2) For one round trip to/from the adversely affected worker's primary residence to the separate maintenance location, in cases where subsistence is being paid for the duration of time residing in the separate maintenance location.

Payment of mileage and subsistence may not be paid on the same day. As such, the TAA Program does not utilize the Federal Travel Regulation mandate that pays federal employees 75 percent of the total M&IE rate on the first and last day of travel.

Mileage payments may be paid in advance if necessary to enable the adversely affected worker to begin training. An adjustment can then be made if the amount of the advance is less, or more, than the amount to which the worker is entitled.

Section 10-4 Subsistence Payments (Allowance)

Please Note: Current rates of Per Diem for subsistence and POV mileage reimbursement are found at the [GSA Website](#).

For adversely affected workers enrolled in TAA-approved training, subsistence payments may be paid when the daily subsistence cost is *less than* the daily round trip cost.

Adversely affected workers enrolled in TAA-approved training may be afforded subsistence allowance to pay lodging, the cost of the separate maintenance of a residence, meals, and incidental expenses when the training facility is located outside the normal commuting area. To qualify for a subsistence allowance, the individual must maintain a regular residence in addition to a residence near the training site.

Subsistence payments will not exceed the lesser of one of the following:

- 1) The adversely affected worker's actual expenses for subsistence; or
- 2) Fifty percent of the prevailing per diem rate authorized under the federal travel regulations for the locale of the training site.

The full per diem rate is used to determine 50 percent of the prevailing per diem rate authorized under the federal travel regulations. For example, if the lodging rate for a town is \$60 and meals and incidentals (or M&IE) is \$30, both amounts would make up the total per diem. Therefore, \$45 would be used as 50 percent of the prevailing per diem rate in this case.

Lodging or Separate Maintenance of a Residence

In some instances, it is more cost effective for the adversely affected worker to maintain a separate residence near the training site. A separate residence may include an extended hotel stay, an apartment lease, or a dorm facility. Lodging or the separate maintenance of a residence is paid by TAA funds and is to be calculated seven days per week, including days for which the adversely affected worker does not have class. However, no subsistence payments can be made for any day of unexcused absence from training.

The calculation and subsequent determination for subsistence, whether on Form TAA-605: *Travel and Subsistence Eligibility Determination* or a locally developed form must take place before training begins, and no payments for subsistence can be issued without proof of attendance for the time period being paid or reimbursed. Form TAA-307: *Training Attendance Report* can be used for this purpose. Subsistence payments may, however, be paid in advance if necessary, to enable the adversely affected worker to begin training. An adjustment can then be made if the amount of the advance is less, or more, than the amount to which the worker is entitled.

The subsistence payment schedule and method of payment must also be agreed upon before training begins, and must continue for the duration of training unless a change to the adversely affected worker's residence situation occurs. A modification and/or new Mileage and Subsistence Determination must then take place.

M&IE

The M&IE rate includes an allowance for meals and incidental expenses, such as taxes and tips. TAA funds pay M&IE for the entirety of the training contract. M&IE is paid by TAA funds and is to be calculated seven days per week, including days for which the adversely affected worker is not participating in training.