**Headquarters and Travel Status**

**Travel Status**

Employees are on travel status while away from their University of Illinois System headquarters, their residence, or other authorized locations on authorized system or university business. Employees are not in travel status during their normal commute to and from work.

Travel status begins when employees leave their headquarters, their residence, or other authorized locations to go directly to their work destination. Travel status ends when employees return directly to their headquarters, their residence, or other authorized locations after completing system business.

Upon department approval, fully remote employees may be on travel status and eligible for reimbursement when making occasional trips to campus.\*

**Note:** *Reimbursements granted under this policy are subject to all the travel-related policies of the University of Illinois System.*

For purposes of this policy, applicable terms are defined as follows:

**Headquarters—**Headquarters is the location where employees perform the majority of their duties, usually within the area within the city limits or a defined geographical area. An employee’s residence may be considered their official headquarters if a remote or hybrid work arrangement has been approved by the unit and an agreement has been made for their residence to be designated as their headquarters. Civil Service and Academic Professional employees should be entered into a documented remote or hybrid working agreement.

**Commuting—**The round-trip mileage between the employee’s residence and headquarters is considered commuting. For employees who work fully on campus or work a hybrid schedule, travel for the purpose of commuting is not reimbursable.

Fully remote employees making occasional trips to campus, is generally not considered commuting.

**Commuting Area—**Commuting area means the geographic area surrounding a primary work location that encompasses the localities where people live and reasonably can be expected to travel back and forth daily to work.

**Travel Mileage—**Travel mileage begins at an employee’s residence or headquarters, depending on which one is closer to their work destination. For example, John and Mary traveled to the same destination. John’s travel mileage began and ended at UIC because he would have had to go to and from there for work that day even if he was not traveling. Mary’s travel mileage began and ended at her residence because it is closer to her work destination than UIC.

*Prior approval from the department head is required for exceptions or special circumstances.*

**\*** When departments are making the decision to reimburse fully remote employees for travel, they should be consistent in making these decisions.

**Resources:**

1. State of Illinois The Legislative Travel Control Board Travel Guide: <https://www.auditor.illinois.gov/Legislative-Travel-Control-Board/Travel-Guide.pdf>
2. <https://ilga.gov/legislation/ilcs/documents/003001050K12-3.htm>
3. State of Illinois Joint Committee on Administrative Rules: <https://www.ilga.gov/commission/jcar/admincode/080/080029000A00100R.html>
4. IRS Information (See page 3)
5. [5 CFR 550.703 Definitions](https://www.govregs.com/regulations/title5_chapterI_part550_subpartG_section550.703)

**Headquarters and Travel Status**

For tax purposes:

* The IRS does not define headquarters. The IRS defines tax home as the general area or vicinity in which an individual’s regular place of business, employment, or post of duty is centered (otherwise known as the principal business or employment location), regardless of where the personal residence is maintained.
* Commuting is defined as travel from the employee’s home to one or more places of business. The IRS does not place a mileage limitation for commuting purposes. Reimbursements for commuting are taxable.
* To meet the convenience of the employer tax rules, the employee’s principal place of business is an employee’s home if it is required by the employer. If workspace is provided by the employer, working remotely is not considered for the convenience of the employer. If an employee requests to work remotely as opposed to being required by the employer, travel to and from the employee’s home and the employer is commuting.
* The location of an employee’s principal place of business is determined by:

1. The relative importance of the activities performed at each place where employees conduct business and
2. The amount of time spent at each place where business is conducted.

In addition, certain IRS rules must be met for an employee’s home office to be considered their principal place of business. The space must be used exclusively on a regular basis as the employee’s principal place of business. Also, it must be at the convenience of the employer. If the employer provides a primary onsite work location (whether designated, shared-assigned, or hoteling space), then a residence generally would not qualify as a principal place of business.