

MILEAGE CALCUATIONS

EMPLOYEE vs. NON-EMPLOYEE	TYPE	*Form to Submit	OPTIONS TO PAY		TAXABILITY & REPORTABILITY		
			B.U. Rate	< B.U. Rate	Reimbursement < or = Fed Rate	Reimbursement > Fed Rate	
			(Motorcycles = ½ the BU rate)	**Flat Rate/Mile	SUBCODE	SUBCODE for PORTION < or = FED RATE	SUBCODE for PORTION > FED RATE
¹ Employee IRS W-2	Regular (includes Grad Asst)	DISB 33	X	X	E, NR	E, R	E, T
	Regular, Excluded B.U.	DISB 33	X	X	E, NR	E, R	E, T
	Scopis (Student/Casual)	DISB 33	X	X	E, NR	E, R	E, T
² Non-Employee IRS W-2	RCUH	DISB 33	X	X	NE, NR	NE, NR	
	State employee (not with UH)	DISB 33	X	X	NE, NR	NE, NR	
³ Non-Employee IRS 1099	Collaborative Researcher	DISB 33	X	X	NE, NR	NE, NR	NE, R
	Independent Contractor	PO & DISB 33	X	X	NE, NR	NE, NR	NE, R
	Interviewee	PO & DISB 33	X	X	NE, NR	NE, NR	NE, R
	Non Comp Appt	DISB 33	X	X	NE, NR	NE, NR	NE, R
	Participants	PO & DISB 33 or DISB 33	X	X	NE, NR	NE, NR	NE, R
	Student Athlete	DISB 33	X	X	NE, NR	NE, NR	NE, R
	Student, Graduate	DISB 33	X	X	NE, NR	NE, NR	NE, R
	Student Representative	DISB 33	X	X	NE, NR	NE, NR	NE, R
	Student Volunteer	DISB 33	X	X	NE, NR	NE, NR	NE, R
Volunteer	DISB 33	X	X	NE, NR	NE, NR	NE, R	
⁴ Non-Employee IRS 1099 & 1042	Fellowship/Traineeship	Form 36 & DISB 33	X	X	NE / FNE, R		

* DISB-33 is to be used for reimbursement of mileage incurred on official UH business. Non-Employee must submit a WH-1. Check WH-1 indicator on the vendor table.

** Employees accepting amounts less than the B.U. rate must agree to this rate in writing.

¹ Mileage amounts reimbursed employees below or equal to the Federal allowable rate are Non-Reportable, use object code 4150. Mileage amounts reimbursed employees greater than the Federal allowable rate must be prorated as to the amount equal to the federal rate and the amount above the federal rate. Amounts equal to the federal rate are reportable and excludable from income, use subcode 4151. Amounts in excess of the federal rate are taxable income, use subcode 4152.

² Reimbursements to RCUH & Other State employees must be subcoded 4140. A copy of DISB-33 will be submitted to their payroll office for reimbursements > than the Federal rate.

³ Mileage amounts reimbursed Non employees below or equal to the Federal allowable rate are Non-Reportable, use object code 4140. Mileage amounts reimbursed Non employees in excess of the Federal allowable rate are reportable income, use subcode 4141.

⁴ Mileage reimbursements made to a Fellow/Trainee or post doc are considered reportable as income (payee's benefit). [For US Citizens, Resident Aliens, income will be self-reported. For Nonresident Aliens (NRA) will be reported on IRS Form 1042-S]