

## LIST OF MILEAGE SUBCODES

Type of Payment	Destination	Tax Status	Employee (E) W-2	Non Employee (NE) 1099
<b>CAR MILEAGE</b>	N/A	Non-Reportable NR	4150	4140
		Reportable R	4151	4141
		Taxable T	4152	
<b>OTHER TRAVEL:*</b> Registration fees, Telephone, etc.	In State	Non-Reportable NR	4850	4820
		Reportable R		4821
	US & Territories	Non-Reportable NR	4851	4840
		Reportable R		4841
	Foreign	Non-Reportable NR	4852	4870
		Reportable R		4871
<b>TRANSPORTATION:*</b> Air, Sea and Ground Transportation (Ground transportation includes Car Rental, Bus Fare, Train and Taxi)	In State	Non-Reportable NR	4250	4240
		Reportable R		4241
	US & Territories	Non-Reportable NR	4450	4440
		Reportable R		4441
	Foreign	Non-Reportable NR	4480	4470
		Reportable R		4471
<b>FELLOWSHIP/ TRAVEL</b> (Travel under own Grant)	N/A	Reportable <b>by Payee</b>		<del>6541</del> <b>6540</b>
Payments for parking, toll charges, or gas may be coded as "OTHER TRAVEL" or "TRANSPORTATION" at department's discretion.				
4150:	Use for total mileage claims paid an Employee below or equal to the Federal rate.			
4151 & 4152:	Use for total mileage claims paid an Employee greater than the Federal rate. Prorate this into an amount equal to (4151) and to an amount greater than (4152) the Federal rate.			
4140:	Use for amount/portion paid a Non Employee below or equal to the Federal rate.			
4141:	Use for amount/portion paid a Non Employee above the Federal rate.			
NR = Non-Reportable	Employee = total mileage claim at or below the Federal rate Non employee = portion of the claim equal to the Federal rate			
R = Reportable	Employee = portion of the mileage claim above the Federal rate that is excludable from income Non employee = portion of the mileage claim above the Federal rate that is considered income			
T = Taxable	Employee only = portion of the mileage claim above the Federal rate that is considered income, reported through payroll and taxes withheld.			
E = Employee NE = Non Employee	*Non Employee Types: Collaborative Researcher, Independent Contractor, Interviewee, Non Comp Appointment, Student Athlete, Graduate Student, Student Representative, Student Volunteer, Visiting Scientist			