

USDA Forest Service

Revised US Forest Service Volunteer Reimbursement Policy

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1. **Why is the Forest Service volunteer reimbursement policy changing?**

The Internal Revenue Service audited volunteer programs in federal agencies and found non-compliance with revenue laws addressing charitable contributions, such as commuting mileage, and meals reimbursement for “local” volunteers whose home was close by. These findings applied to all public lands agencies including the Forest Service.

2. **What are the specific reimbursement practices that are non-compliant?**

Certain volunteers that utilized their RVs as their home of record were being “over-reimbursed” for commuting mileage and some local volunteers were provided with meals reimbursement. These practices may have placed some volunteers in a taxable situation.

3. **What are the implications for the volunteer that is “over-reimbursed?”**

Reimbursements that are in excess of allowable and legal out-of-pocket expenses are considered income and can be taxed.

4. **How will the revised Volunteer Reimbursement policy impact volunteers?**

The revised policy will bring Forest Service policy into compliance with federal revenue law and ensure that volunteers are not placed in a taxable situation.

5. What are the main changes to the reimbursement policy?

- Fixed rate (per diem) reimbursements are not allowable for volunteers who aren't in approved travel status.
- Certain transportation and other incidental expenses are reimbursable.
- Food/meals are reimbursable for non-local volunteers.
- Commuting mileage is set by the IRS code at 14 cents per mile.

6. The commuting mileage rate of 14 cents per mile seems low. How is the rate determined?

The commuting mileage rate is set by revenue law [Internal Revenue Code section 170(i)], not by the Forest Service. Rather than claim the set mileage rate, a volunteer can claim actual expenses.

7. How can a volunteer be reimbursed for actual commuting expenses?

To receive reimbursement for actual commuting expenses, volunteers will be required to submit the following information:

- a. Beginning odometer reading;
- b. Ending odometer reading;
- c. Fuel receipts;
- d. Make/model/year of the vehicle; and
- e. A route map (from MapQuest) or the departing location and end destination. Claims cannot include general repair and maintenance expenses, depreciation, tires or registration fees (*IRS Pub.526*); vehicle insurance; or costs related to traffic incidents such as accidents and traffic violations/citations.

8. What is the difference between commuting mileage and official mileage reimbursement?

Commuting mileage is "off-duty" mileage driven between the volunteer's home and their duty station. Official mileage is "on-duty" mileage, paid when a volunteer uses their personal vehicle at the request of the Forest Service, for official purposes as documented on the volunteer agreement. Currently, official mileage is paid at the advantageous-to-government rate of 51 cents per mile. When claiming both types of mileage, the two types must be shown separately on the Claim.

9. What reimbursements can be provided to campground hosts?

- Campground hosts are volunteers who agree to stay in a Forest Service campground and act as hosts to the visitors. Typically they perform light maintenance duties as well as providing information to campers and day use visitors.
- Most campground hosts live in their own recreational vehicle (RV) in the campground at no cost to the volunteers, so no lodging cost is incurred. If hosts have a permanent residence elsewhere (beside their RV), these volunteers are considered "non-local". Since RVs typically have cooking facilities, volunteers purchase food and cook their own meals, so a reduced per diem rate (called "field per diem") is appropriate. The amount is determined by the local unit; 55% of the regular local meals and incidentals rate is typically used.

- If a host is a “full-time RV dweller” and has no permanent home elsewhere, they are considered “local” volunteers, residing wherever their RV is parked. In this case, food expenses cannot be reimbursed.
- Propane cooking, heating, and lights, and personal vehicle mileage for official business are other expenses that can be claimed.

10. What is the definition of “home” for purposes of determining if a volunteer is local or non-local?

Home is where a volunteer considers their permanent residence to be, even if they are only there part of the year. This can be the physical address shown by the volunteer on their income tax return or other legal document. A post office box number cannot be used.

11. How are volunteers reimbursed when they are on official overnight travel?

The local line officer can approve official travel for volunteers, called “Invitational Travel”, and their travel reimbursed through the GovTrip program. A volunteer’s supervisor assists with processing the pre-approval document and the travel claim.

12. Who are the contacts for more information about this policy?

Forest Service offices in local areas can answer questions and provide additional information. Please contact the Public Affairs office, the Volunteer Coordinator, or the local line officer.