

Internal Revenue Manual Section 6.550.1.1.7 (12-10-2009)

Time Spent Traveling

1. Home-to-work travel: Travel from home-to-work and work-to-home is not hours of work and is not compensable. Similarly, such travel may not serve to decrease the hours of work in the administratively scheduled workday or workweek. "Home-to-work/work-to home" commuting includes travel between an employee's home and temporary duty location within the limits (50 mile radius) of the employee's official duty station. When an employee travels directly from home to a temporary duty location outside the limits of his or her official duty station, the time the employee would have spent in normal home-to-work travel shall be deducted from hours of work.
2. When an employee is offered a mode of transportation but chooses to use an alternate mode, or travels at a different time than that selected by the agency, the employee will be credited with the lesser of:
 - A. The actual travel time resulting in hours of work under this subsection; or
 - B. The estimated travel time that would have been considered hours of work had the employee used the mode of transportation offered by the agency, or traveled at the time selected by the agency.
3. An employee may be entitled to earn compensatory time off for travel outside regular duty hours when ordered and approved in advance of travel, if such travel is outside the employee's official duty station, and when the time is not compensable under any other authorities. See section 6.550.1.10 for additional information on compensatory time off for travel.
4. For **FLSA exempt employees**, as provided in 5 CFR 550.112, time in travel status away from the official duty station (travel more than 50 miles from the duty station using the most common route) is deemed employment if the travel:
 - A. is within the regularly scheduled workweek; or
 - B. meets one of these four conditions:
 1. involves performance of actual work while traveling; e.g., courier required to drive a delivery van in order to deliver mail;
 2. is incident to travel that involves the performance of work while traveling; e.g., courier driving an empty delivery van on return to duty station;
 3. is carried out under such arduous and unusual conditions that the travel is inseparable from work; e.g., travel on unusually adverse terrain or under severe weather conditions; or
 4. results from an event which could not be scheduled or controlled administratively by an agency in the executive branch of the Government (including the IRS); e.g., training scheduled solely by a private firm.

5. For FLSA non-exempt employees, as provided in 5 CFR 551.422, time in travel status away from the official duty station (travel more than 50 miles from the duty station using the most common route) is deemed hours of work if the travel:
- A. is during regular working hours;
 - B. requires the employee to drive a vehicle or perform other work while traveling;
 - C. requires the employee to travel as a passenger on a 1-day trip (round trip) away from the permanent duty station; or
 - D. requires the employee to travel on an overnight assignment away from the official duty station during hours on a nonworkday that correspond to the employee's regular working hours.
6. For travel on a holiday, see section 6.550.1.1.14(8).