

Temporary Job Assignments

Temporary job assignments produce tax deductible living expenses.



Temporary or indefinite: The key factor is length of time.

- Travel away from a taxpayer's tax home which is realistically expected to last less than 1 year is considered **temporary**, and expenses are deductible.
- Travel away from a taxpayer's tax home which lasts longer than 1 year is **indefinite**, and expenses are not deductible.
- If a job assignment starts temporary, and is later extended to indefinite, the expenses after the date of extension are not deductible.

Tax home / family home:

- A taxpayer's **tax home** is where he/she works regardless of where he/she lives. It includes the entire metropolitan area.
- A taxpayer's **family home** is where he/she resides.
- If the tax home and the family home are not in the same metropolitan location, travel between the two, no matter what the distance, is nondeductible commuting, and living expenses are not deductible.
- If a taxpayer travels to various locations in the course of his/her work and has no fixed job site, he/she has no tax home and is considered an **itinerant**. Travel and living expenses are not deductible.

What expenses are deductible?

- Travel to and from a temporary job site is deductible.
- Living expenses such as lodging, meals (half deductible), and incidental expenses like laundry and dry cleaning are deductible at a temporary job site.
- Travel home on weekends is deductible to the extent its cost does not exceed what would have been spent at the temporary location.

Example: Joe lives in Chicago and takes a job working in the oil fields by Williston, ND.

- If the job is for a time limited to less than 1 year, the job is temporary, and travel and living expenses that he pays for are deductible.
- If the job has no stated time frame, and it is not realistically expected to last less than 1 year, travel to and from North Dakota and living expenses are not deductible.
- If Joe's job is to travel from oil field to oil field with no regular work location, he is an itinerant, and no travel or living expenses are deductible.