

HR WEEKLY > UPDATES



626.333.1111 Hacienda Hts • Diamond Bar • San Gabriel • Irvine • Cerritos • Ontario

IRS Standard Mileage Rates

On Dec. 17, 2021, the Internal Revenue Service (IRS) [announced](#) the 2022 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or relocation purposes.

For 2022, the standard mileage rate for the use of a car (also vans, pickups or panel trucks) is:

- 58.5 cents per mile driven for business use, up 2.5 cents from the rate for 2021;
- 18 cents per mile driven for medical purposes or for moving purposes for qualified active duty members of the Armed Forces, up two cents from the rate for 2021; and
- 14 cents per mile driven in gratuitous service of charitable organizations. This rate is set by statute and remains unchanged from 2021.

2022 Standard Rates

Business Use

58.5 cents per mile is the standard mileage rate for 2022.

Moving (Armed Forces Only) or Medical Care

18 cents per mile is the standard mileage rate for 2022.

Charitable Purpose

14 cents per mile is the standard mileage rate for 2022.

Important Date

Jan. 1, 2022

New standard mileage rates for 2022 go into effect.

LINKS AND RESOURCES

- [IRS Revenue Procedures 2010-51](#) and [2019-46](#) – Rules and requirements for using standard mileage rates
- IRS [Notice 2021-02](#) – Standard mileage rates for 2021
- IRS [Notice 2022-03](#) – Standard mileage rates for 2022

COMPLIANCE OVERVIEW



The standard mileage rate for business purposes is based on an annual study of the fixed and variable costs of operating an automobile. The rate is used in reimbursing employees for their use of personal vehicles for their employer's business. Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

It is important to note that under the Tax Cuts and Jobs Act, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. Taxpayers also cannot claim a deduction for moving expenses, except members of the Armed Forces on active duty moving under orders to a permanent change of station.

