



Internal Revenue Service (IRS) Standard Mileage Rates

Updated February 17, 2026

The Internal Revenue Service (IRS) provides standard mileage rates as optional methods for taxpayers to substantiate their transportation expenses. This Insight reviews how the standard mileage rates are set, who uses them, and a history of the rates.

Who Uses the Standard Mileage Rates?

Standard mileage rates are used for various tax deductions. Under current law, only taxpayers with business income (such as business owners and independent contractors) may claim a deduction for business mileage. The charitable mileage rate is claimed as part of the charitable giving itemized deduction, similar to an in-kind donation. Certain taxpayers, notably members of the Armed Forces, may also use the standard mileage rates in other situations. Employers generally may **exclude** some business mileage reimbursements from their employees' income for tax purposes. To do so, either the employee must document their business-related automobile expenses, or the employer can multiply the worker's business-related mileage by a standard mileage rate up to the rate set by the IRS.

Prior to 2018, taxpayers could use the medical and moving standard mileage rate to calculate the above-the-line deduction for unreimbursed moving expenses. Additionally, taxpayers who itemized their deductions could use the business standard mileage rate to calculate their unreimbursed employee travel expenses. Starting in 2018, these deductions are no longer available.

The standard mileage rate is also used to set the rate of reimbursement for government-sponsored travel. The U.S. General Services Administration's (GSA's) **privately owned automobile mileage reimbursement rate** is statutorily required to track the standard mileage rates set by the IRS.

Many private businesses, state and local governments, and nonprofits choose to reimburse their employees at the federal rate for simplicity and to maximize the tax-free employee benefit. **Federal law only requires** employers to reimburse employees for business-related mileage if failing to do so would push the employees' net income below the minimum wage, though **some states** require employers to reimburse employees for all work-related mileage expenses.

Congressional Research Service

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IN12320

How Are the Standard Mileage Rates Set?

The authorization for a standard mileage rate generally comes from long-standing IRS regulations and guidance. These provide optional methods for satisfying the expense substantiation requirement in statute.

The IRS has an independent contractor conduct an [annual study](#) of the fixed and variable costs of operating an automobile. The results of that study are used for the business rate and the medical and moving rate. The rate for charitable uses is set by statute (Internal Revenue Code, §170(i)).

The business standard mileage rate includes all the fixed and variable costs of operating a vehicle. Fixed costs do not vary based on the distance the vehicle travels, including insurance and depreciation of the vehicle's value. Variable costs vary based on the distance the vehicle travels, including the cost of fuel, tires, brakes, and other components. The medical and moving rate includes only variable costs. None of the standard mileage rates include tolls or parking costs.

History of Standard Mileage Rates

Table 1 provides a history of the rates that applied between 2000 and 2026. The IRS generally changes standard mileage rates once per year, with the exception of the rate for charitable purposes. Because the standard mileage rate for charitable purposes is set in statute, it has changed less frequently than the other rates. The current rate of 14 cents per mile was set by the Taxpayer Relief Act of 1997 (P.L. 105-34) and took effect in 1998.

Table 1. IRS Standard Mileage Rates, 2000-2026

Cents Per Mile

Dates (Entire Year Unless Specified)	Business	Charity	Medical and Moving	IRS Reference
2026	72.5	14	20.5	N 2026-10
2025	70	14	21	N 2025-05
2024	67	14	21	N 2024-08
2023	65.5	14	22	N 2023-03
2022				
July 1–Dec. 31	62.5	14	22	A 2022-13
Jan. 1–June 30	58.5	14	18	N 2022-03
2021	56	14	16	N 2021-02
2020	57.5	14	17	N 2020-05
2019	58	14	20	N 2019-2
2018	54.5	14	18	N 2018-3
2017	53.5	14	17	N 2016-79
2016	54	14	19	N 2016-1
2015	57.5	14	23	N 2014-79
2014	56	14	23.5	N 2013-80
2013	56.5	14	24	N 2012-72
2012	55.5	14	23	N 2012-1

Dates (Entire Year Unless Specified)	Business	Charity	Medical and Moving	IRS Reference
2011				
July 1-Dec. 31	55.5	14	23.5	A 2011-40
Jan. 1-June 30	51	14	19	N 2010-88
2010	50	14	16.5	RP 2009-54
2009	55	14	24	RP 2008-72
2008	50.5	14	19	RP 2007-70
2007	48.5	14	20	RP 2006-49
2006	44.5	14 ^a	18	RP 2005-78
2005				
Sept. 1-Dec. 31	48.5	14 ^a	22	A 2005-71
Jan. 1-Aug. 31	40.5	14 ^a	15	RP 2004-64
2004	37.5	14	14	RP 2003-76
2003	36	14	12	RP 2002-61
2002	36.5	14	13	RP 2001-54
2001	34.5	14	12	RP 2000-48
2000	32.5	14	10	RP 1999-38

Source: CRS using IRS documents.

Notes: A=Announcement; N=Notice; RP=Revenue Procedure.

- a. The Katrina Emergency Tax Relief Act of 2005 (P.L. 109-73) provided separate standard mileage rates for miles driven to provide relief related to Hurricane Katrina.

Mid-Year Rate Changes

The IRS provided mid-year rate adjustments three times between 2000 and 2026. In 2005, higher business and medical and moving rates applied during the last four months of the year. In 2011 and 2022, higher business and medical and moving rates applied during the second half of the year. In announcing all three changes, the IRS stated that the modifications were due to “recent increases in the price of fuel.”

Special Standard Mileage Rates

Congress has applied different rates to some activities. For example, the standard mileage rate [does not apply](#) to the President or Members of Congress. It also does not apply to the reimbursement that the Department of Veterans Affairs [pays](#) to some veterans and caregivers for travel costs related to receiving health care.

Other special rates have applied in the past. Previously, rural mail carriers could use a special mileage rate that was higher than the business mileage rate. Congress also increased the charitable mileage rate temporarily for relief workers following [certain natural disasters](#).

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