



**St. Mary's County Public Schools  
Department of Fiscal Services and  
Human Resources**


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**Ms. Tammy McCourt**  
Assistant Superintendent

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**To:** Administrators and Supervisors

**From:** Robert Springer   
Supervisor of Accounting

**Via:** Tammy S. McCourt   
Assistant Superintendent of Fiscal Services and Human Resources

**Date:** December 31, 2019

**Re:** Mileage Reimbursement

The mileage reimbursement for calendar year 2020 will be adjusted to **\$.575 per mile effective January 1, 2020**. This rate is based on the most current IRS standard mileage rate and is a decrease from \$.58 for the calendar year ending December 31, 2019.

All reimbursements are subject to appropriate policies and require supervisor approval as well as appropriate budgetary director approval. Travel reimbursement requests should be submitted timely with all documentation and receipts attached. Mileage forms can be found on the Fiscal Service's webpage at: <http://www.smcps.org/fs/forms/accounts-payable>

If you have any questions regarding Board approved mileage, please call me at x32185.

**cc:** Secretaries  
Fiscal Services Dept.



# IRS issues standard mileage rates for 2020

IR-2019-215, December 31, 2019

WASHINGTON — The Internal Revenue Service today issued the [2020 optional standard mileage rates \(PDF\)](#) used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on January 1, 2020, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 57.5 cents per mile driven for business use, down one half of a cent from the rate for 2019,
- 17 cents per mile driven for medical or moving purposes, down three cents from the rate for 2019, and
- 14 cents per mile driven in service of charitable organizations.

The business mileage rate decreased one half of a cent for business travel driven and three cents for medical and certain moving expense from the rates for 2019. The charitable rate is set by statute and remains unchanged.

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. For more details, see [Rev. Proc. 2019-46 \(PDF\)](#).

The standard mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than five vehicles used simultaneously. These and other limitations are described in section 4.05 of [Rev. Proc. 2019-46 \(PDF\)](#).

[Notice 2020-05 \(PDF\)](#), posted today on IRS.gov, contains the standard mileage rates, the amount a taxpayer must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that a taxpayer may use in computing the allowance under a fixed and variable rate plan. In addition, for employer-provided vehicles, the Notice provides the maximum fair market value of automobiles first made available to employees for personal use in calendar year 2020 for which employers may use the fleet-average valuation rule in § 1.61-21(d)(5)(v) or the vehicle cents-per-mile valuation rule in § 1.61-21(e).