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December 14, 2023

To: Directors, Business Services

From: Zubia Villacorta, Director, Business Services

**Subject: 2024 Standard Business Mileage Rate**

The IRS has announced a change to the standard business mileage rate effective January 1, 2024. The standard mileage rate for use of cars, vans, pickups, or panel trucks will increase to 67 cents per mile for all business miles driven in 2024. The mileage rate for 2023 was 65.5 cents.

Districts may use the standard mileage rate to pay or reimburse employees for automobile expenses incurred for business purposes. As a reminder, the mileage reimbursement rate applies to the year in which the miles are driven and not the year in which the miles are reimbursed.

Districts that reimburse at a rate greater than the IRS standard mileage rate are required to report the excess reimbursement as taxable income to the employee on Form W-2.

If you have any questions regarding the standard mileage rate, please contact me at 714-966-4263 or via email at [zvillacorta@ocde.us](mailto:zvillacorta@ocde.us).