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2014 Standard Mileage Rates

IR-2013-95, Dec. 6, 2013

WASHINGTON — The Internal Revenue Service today issued the 2014 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2014, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 56 cents per mile for business miles driven
- 23.5 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

The business, medical, and moving expense rates decrease one-half cent from the 2013 rates. The charitable rate is based on statute.

The standard mileage rate for business 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 four vehicles used simultaneously.

These and other requirements for a taxpayer to use a standard mileage rate to calculate the amount of a deductible business, moving, medical, or charitable expense are in Rev. Proc. 2010-51. Notice 2013-80 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.

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Susan Combs • Texas Comptroller of Public Accounts

Travel Reimbursement Rates

Updated Sept. 15, 2014 – [View Changes](#)

Fiscal 2015

Employees

<p>In-State or Out-of-State Meals and Lodging</p>	<p>Refer to the GSA's federal <u>Domestic Maximum Per Diem Rates</u>, effective Oct. 1, 2014.</p> <p>If the city is not listed, but the county is listed, use the rate of the county.</p> <p>For areas not listed (city or county), the rates are:</p> <ul style="list-style-type: none"> • Lodging In-State: up to \$85 * • Lodging Out-of-State: up to \$83 • Meals In-State/Out-of-State: up to \$46 *
<p>In-State or Out-of-State Non-Overnight Meals</p>	<p>Not to exceed \$36</p>
<p>Automobile Mileage</p>	<p>56 cents per mile (Sept. 1 – Dec. 31, 2014) *</p>
<p>Aircraft Mileage</p>	<p>1.31 per mile (effective Sept. 1, 2014)</p>

Key Officials

<p>In-State or Out-of-State Meals and Lodging</p>	<p>Up to twice the amount listed on GSA's <u>Domestic Maximum Per Diem Rates</u>.</p> <p>For areas not listed, the rates are:</p> <ul style="list-style-type: none"> • Lodging In-State: up to \$170 • Meals In-State: up to \$92
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