

Standard Mileage Rate

Cross References

- Rev. Proc. 2010-51
- Announcement 2022-13
- Notice 2023-03
- Notice 2024-08

The IRS has released the 2024 standard mileage rates for taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes. The following chart reflects the new 2024 standard mileage rates compared to the 2023 and 2022 standard mileage rates.

| | 2024 | 2023 | Beginning July 1, 2022 | Before July 1, 2022 |
|---------------------------------------|-------|-------|---------------------------|------------------------|
| Business rate per mile* | 67.0¢ | 65.5¢ | 62.5¢ | 58.5¢ |
| Medical and moving rate per mile** | 21.0¢ | 22.0¢ | 22.0¢ | 18.0¢ |
| Charitable rate per mile | 14.0¢ | 14.0¢ | 14.0¢ | 14.0¢ |
| Depreciation rate per mile | 30.0¢ | 28.0¢ | 26.0¢ | 26.0¢ |

* A deduction for unreimbursed employee business travel is suspended for tax years 2018 through 2025, unless the deduction is allowed in determining adjusted gross income, such as members of a reserve component of the Armed Forces, state or local government officials paid on a fee basis, or certain performing artists.

** A deduction for moving expenses is suspended for tax years 2018 through 2025, unless the taxpayer is a member of the Armed Forces on active duty who moves pursuant to a military order and incident to a permanent change of station.