Scott, Rhonda

From: Goswick, Kristi
Sent: Friday, July 31, 2026 10:29 AM
To: Scott, Rhonda
Cc: Williams, Kathy
Subject: IRS New Mileage Rate
Attachments: New IRS Mileage Rate.pdf

This new mileage amount .76 will take affect when it is approved by Commissioners' Court. If you need anything else let me know.

Thanks
Kristi

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6.00 Travel

6.01 Travel for County Business

The County will bear expenses incurred by County Officials and employees to attend conferences, seminars, networking and professional training activities provided that the following procedures are followed. Such training must be directly related to the work of the County office involved.

Employees are expected to exercise the same care in incurring business expenses as any prudent person traveling for personal reasons.

6.02 Eligible Expenses

Reimbursable hotel expenses for out-of-county travel must be a minimum of 75 miles from the County offices. Lodging upgrades or additions to accommodate family members will not be reimbursed.

The mode of transportation should be suitable for the employee while considering the cost involved. Employees may be reimbursed for mileage for personal automobile usage for both in and out of County travel. Mileage is not an allowable advancement expense. Mileage reimbursement will be commensurate with the deduction allowed by the Internal Revenue Service (IRS) and adopted by the Commissioners Court.

Mileage reimbursement guidelines:

- Employees requesting mileage reimbursement must have a valid, current Texas driver's license.
- Mileage reimbursement requests must be submitted at least monthly on forms available in the County Auditor's office. An accurate detail of mileage, dates, times, odometer readings or readily available electronic mapping service and location is required.
- Only one employee is eligible for mileage reimbursement in the event that more than one employee travels in one personal vehicle.
- Sharing mileage costs with another Texas County employee from another jurisdiction may be reimbursed up to one half the allowable mileage.

Auto rental guidelines:

- Employees should take advantage of governmental discounts or any other special rates available by rental agencies.

Employees may request reimbursement for meals only when traveling outside the County. If the County provides a meal for travel outside the County, and that travel doesn't require an "overnight stay away from home" as defined by IRS regulations, then that meal reimbursement will be taxed and included on the employee's W-2 earnings statement, per IRS regulations.

Meal reimbursement guidelines:

- Employees must be in travel status away from the County for at least six hours to qualify for one meal payment.
- Travel status of more than nine hours qualifies for payment of two meals.
- Travel status of more than twelve hours qualifies for payment of three meals.
- If meals are provided as part of the registration fee, the County will not pay for alternative meals.

Other travel expenses such as parking and tolls will be allowed only if adequately justified and documented.

Hours worked will be paid at the regular rate of pay or the overtime rate if applicable. Sleeping or meal time is not compensated as work time. If an employee who is subject to the overtime provisions of FLSA (non-exempt) travels overnight on business (more than one day), they will be paid for time spent traveling that occurs during their normal scheduled hours even if the travel is on a weekend or holiday. Travel time spent as a passenger on an airplane, train, bus, or car that occurs outside of normal scheduled hours is not paid unless the employee is working during that time (e.g., working on a laptop).

Standard mileage rates

If you use your car for business, charity, medical or moving purposes, you may be able to take a deduction based on the mileage used for that purpose.

2026 mileage rates (July 1 – Dec. 31)

The standard mileage rates for 2026 are:

- Self-employed and business: 76 cents/mile
- Charities: 14 cents/mile
- Medical: 23.5 cents/mile
- Moving (military only): 23.5 cents/mile

Find out when you can deduct vehicle mileage

Mileage rates for all years (cents/mile)

Period	Business use	Charity use	Medical or military moving	Source
2026 (July 1 – Dec. 31)	76	14	23.5	IR-2026-29
2026 (Jan. 1 – June 30)	72.5	14	20.5	IR-2025-128
2025	70	14	21	IR-2024-312
2024	67	14	21	IR-2023-239

Tax professionals topics

- Serve your clients
- Tax pro news and resources
- Office of Professional Responsibility and Circular 230
- Tax code, regulations and official guidance
- E-Services
- Topic no. 161, Returning an erroneous refund – Paper check or direct deposit
- Appeals
- Tax professionals

Period	Business use	Charity use	Medical or military moving	Source
2023	65.5	14	22	IR-2022-234
7/1/2022-12/31/2022	62.5	14	22	IR-2022-124
1/1/2022-6/30/2022	58.5	14	18	IR-2021-251
2021	56	14	16	IR-2020-279
2020	57.5	14	17	IR-2019-215
2019	58	14	20	IR-2018-251
2018 • TCJA	54.5	14	18	IR-2017-204 • IR-2018-127
2017	53.5	14	17	IR-2016-169
2016	54	14	19	IR-2015-137
2015	57.5	14	23	IR-2014-114
2014	56	14	23.5	IR-2013-95
2013	56.5	14	24	IR-2012-95
2012	55.5	14	23	IRB-2012-02
7/1/2011-12/31/2011	55.5	14	23.5	IR-2011-69
1/1/2011-6/30/2011	51	14	19	IR-2010-119

Page Last Reviewed or Updated: 28-Jul-2026

GSA website

Get reimbursed for using your privately owned vehicle on official travel

If you use your privately owned automobile, motorcycle, or airplane for official government travel, your agency reimburses you according to eCFR Chapter 301 Subpart D - Privately Owned Vehicle. Below, we share the current and historical POV rates and explain how they work.

Current mileage rates effective July 1, 2026

These rates apply to official travel on or after July 1, 2026.

If you use your personal...	And this applies if...	Your agency pays...
Automobile	An automobile was authorized, or no government-owned automobile was authorized or available	$0.76 per mile
Automobile	A government-owned automobile was authorized and available, but you chose to drive your own automobile	$0.235 per mile
Motorcycle	-	$0.74 per mile
Airplane*	-	$1.935 per mile
Automobile - for work-related move	Moving for the job or relocation	$0.235 per mile

Tex travel

Fiscal Management
Kelly Hancock
Acting Texas Comptroller of Public Accounts

Current Rates

Fiscal 2026 Travel Reimbursement Rates

Employees

In-State or Out-of-State Meals and Lodging	Refer to the U.S. General Services Administration's (GSA's) federal **Domestic Maximum Per Diem Rates**, effective Oct. 1, 2025. If the city is not listed, but the county is listed, use the daily rate of the county. For locations not listed (city or county), the daily rates are: • Lodging in state/out of state: up to $110. • Meals in state/out of state: up to $68.
In-State or Out-of-State Non-Overnight Meals	Not to exceed $36 daily
Automobile Mileage	72.5 cents per mile (Jan. 1 – June 30, 2026) 76 cents per mile (July 1 – Dec. 31, 2026)
Aircraft Mileage	$1.78 per mile (Jan. 1 – Dec. 31, 2026)

Key Officials

In-State or Out-of-State Meals and Lodging	Up to twice the amount listed on the GSA's **Domestic Maximum Per Diem Rates**. For areas not listed, the daily rates are: • Lodging in state/out of state: up to $220. • Meals in state/out of state: up to $136.
In-State or Out-of-State Non-Overnight Meals	Not to exceed $72 daily
Automobile Mileage	72.5 cents per mile (Jan. 1 – June 30, 2026) 76 cents per mile (July 1 – Dec. 31, 2026)
Aircraft Mileage	$1.78 per mile (Jan. 1 – Dec. 31, 2026)