



NAVARRO COUNTY AUDITOR'S OFFICE

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January 9, 2023

To: Officials and Department Heads

Re: Travel Policy

Attached is an updated travel policy reflecting the new mileage rate approved in Commissioner's Court, January 9, 2023. The approved meal per diem rate has changed as well as the mileage rate. **This change is effective Monday, January 9, 2023.**

Important Change:

Standard mileage rate is \$0.655 per mile.

(Also, remember your map must be a Google Map and the shortest route from your office to the location of the Conference/Class.)

The County will reimburse the state per diem rate for meals. The state reimbursement rate is currently \$59 per day. On the first and last day of travel, the reimbursement will be 75% of the per diem rate, or \$44.25.

Please use the Travel Reconciliation form which states "Effective January 9, 2023." This can be found on the County website under Obtainable Forms - Internal Use.

Just a reminder, if the Travel Reconciliation form is not turned in to the County Auditor's Office before your next Travel Advance request, your request will not be processed until the County Auditor's Office receives the Travel Reconciliation with appropriate back up.

If you have any questions, do not hesitate to call Krystal McCollum, or myself.

Thank you,

Natalie Robinson
First Assistant Auditor



IRS issues standard mileage rates for 2023; business use increases 3 cents per mile

IR-2022-234, December 29, 2022

WASHINGTON — The Internal Revenue Service today issued the 2023 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on January 1, 2023, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 65.5 cents per mile driven for business use, up 3 cents from the midyear increase setting the rate for the second half of 2022.
- 22 cents per mile driven for medical or moving purposes for qualified active-duty members of the Armed Forces, consistent with the increased midyear rate set for the second half of 2022.
- 14 cents per mile driven in service of charitable organizations; the rate is set by statute and remains unchanged from 2022.

These rates apply to electric and hybrid-electric automobiles, as well as gasoline and diesel-powered vehicles.

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.

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, unless they are members of the Armed Forces on active duty moving under orders to a permanent change of station. For more details see [Moving Expenses for Members of the Armed Forces](#).

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

Taxpayers can use the standard mileage rate but generally must opt to use it in the first year the car is available for business use. Then, in later years, they can choose either the standard mileage rate or actual expenses. Leased vehicles must use the standard mileage rate method for the entire lease period (including renewals) if the standard mileage rate is chosen.

Notice 2023-03 [PDF](#) contains the optional 2023 standard mileage rates, as well as the maximum automobile cost used to calculate the allowance under a fixed and variable rate (FAVR) plan. In addition, the notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2023 for which employers may use the fleet-average valuation rule in or the vehicle cents-per-mile valuation rule.

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