

## Standard Mileage Rate

### Cross References

- Rev. Proc. 2010-51
- Notice 2021-02
- Announcement 2022-13
- Notice 2023-03

The IRS has released the 2023 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 2023 standard mileage rates compared to the 2021 and 2022 standard mileage rates.

	2023	Beginning July 1, 2022	Before July 1, 2022	2021
Business rate per mile*	65.5¢	62.5¢	58.5¢	56.0¢
Medical and moving rate per mile**	22.0¢	22.0¢	18.0¢	16.0¢
Charitable rate per mile	14.0¢	14.0¢	14.0¢	14.0¢
Depreciation rate per mile	28.0¢	26.0¢	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.