

M E M O R A N D U M

TO: All Finance Users

FROM: Frank Sousa, Controller

DATE: January 28, 2026

SUBJECT: New Standard University Mileage Reimbursement Rate – Effective 1/1/2026

The Internal Revenue Service issued Notice 2026-10 on December 29th outlining the increase for 2026 in the allowable standard mileage rate for employees who use their vehicles for University business from 70 cents to **72.5 cents per mile**. When computing deductible mileage for medical expenses, the rate will decrease from 21 cents per mile to 20.5 cents per mile in 2026. The rate associated with miles driven in service of charitable organizations also remains at 14 cents for 2026. These rates are effective January 1, 2026. This information is also on our website at <https://www.umass.edu/controller/business-travel-expenses>.

Please inform your staff. Thank you for your attention to this matter.

Mileage Rate Changes

Purpose	Rates 2025	Rates 2026
Business	70	72.5
Medical/Moving	21	20.5
Charitable	14	14