

M E M O R A N D U M

TO: All Finance Users

FROM: Frank Sousa, Controller

DATE: January 5, 2023

SUBJECT: New Standard University Mileage Reimbursement Rate – Effective 1/1/2023

The Internal Revenue Service issued Notice 2023-03 on December 29th outlining the increase for 2023 in the allowable standard mileage rate for employees who use their vehicles for University business from 62.5 cents to **65.5 cents per mile**. When computing deductible mileage for medical expenses, the rate remains at 22 cents per mile for 2023. The rate associated with miles driven in service of charitable organizations also remains at 14 cents for 2023. These rates are effective January 1, 2023. 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 2022	Rates 2023
Business	62.5	65.5
Medical/Moving	22	22
Charitable	14	14