



Statewide Accounting Policy & Procedure

Accounting Manual Reference:

Section: Travel
Sub-section: Mileage Reimbursement Rates for
Use of Personal Vehicles

Effective Date for All State Travelers: 01/01/2014**Index:**[Introduction](#)[Policy and Procedures](#)[Forms and Attachments](#)

INTRODUCTION

Purpose

The purpose of this Policy is to provide the State's currently established mileage reimbursement rates for business use of personal vehicles as governance for payment of business travel expenses.

Authority

In accordance with the Official Code of Georgia Annotated Section 50-5B-5, "The State Accounting Officer in cooperation with the Office of Planning and Budget (OPB) is authorized to and shall adopt rules and regulations governing in-state and out-of-state travel and travel reimbursement that promote economy and efficiency in state government and which treat employees fairly and equitably."

This policy has been amended to provide reimbursement rates that are consistent with GSA Bulletin FTR 14-03, dated December 9, 2013, in accordance with O.C.G.A. 50-19-7.

Applicability

This Policy applies to all State agencies or organizations of state government, as defined in the Official Code of Georgia Annotated Section 50-5B-4(a), including officers, officials, and employees of the executive, legislative, and judicial branches of the State who are to be reimbursed for personal vehicle mileage that occurred while conducting official State business.

POLICY AND PROCEDURES

- A. Mileage rates are changed only upon notification from SAO/OPB via revisions to this Policy; new rates should not be applied based solely on GSA updates.
- B. For travel on or after January 1, 2014, reimbursement rates for the business use of personal motor vehicles are as follows:

Tier 1 Rate: When it is determined that a privately owned vehicle is the most advantageous form of travel, the employee will be reimbursed for business miles traveled, as follows:

Automobile	\$ 0.56 per mile
Motorcycle	\$ 0.53 per mile
Airplane	\$ 1.31 per mile

Tier 2 Rate: When it is determined that (a) a government-owned (agency-owned) vehicle is available and its use is most advantageous to the state, **OR** (b) use of a rental vehicle (rented pursuant to Statewide Contract) is most advantageous to the State, **BUT** a personal motor vehicle is used instead, the employee will be reimbursed for business miles traveled at \$ 0.235 per mile.

- C. Any reimbursement of mileage claims paid to an employee in excess of rates stipulated in this Policy must be refunded to the State or characterized as taxable compensation to the employee.

Document Revision History:

Date	Notes / Comments / Changes
01/01/2011	Mileage Reimbursement Rate Policy issued.
01/01/2013	Revised to reflect updated GSA rates effective 1/1/13.
12/30/2013	Revised to reflect updated GSA rates effective 1/1/14.