

# 2015 IRS Mileage Rates Are Here

## Labor & Employment Law Update

By Julie Proscia on January 6, 2015

The IRS recently released its standard mileage reimbursement rates for the year 2015. As of January 1, 2015, those rates, which apply to the use of a car, van, pickup, or panel truck, are:

- 57.5 cents per mile for business miles driven;
- 23 cents per mile driven for medical or moving purposes; and
- 14 cents per mile driven in service of charitable organizations.

Employers should remember that the law does not require mileage reimbursement at these or any other rates. Instead, employers must reimburse employees for mileage only if a contract requires such reimbursements. Employers should also note that such contracts can be formed orally or by implication in certain circumstances, and if a contract exists, the actual reimbursement rate depends on the terms of the contract—which may not necessarily call for the IRS reimbursement rates.

With all of that in mind, employers who reimburse according to the IRS rates should be sure to update their reimbursement practices to reflect the current IRS mileage rates for 2015.