



Federal and State Mileage Rates

Dear Reader:

The following document was created from the MTAS website ([mtas.tennessee.edu](https://www.mtas.tennessee.edu)). This website is maintained daily by MTAS staff and seeks to represent the most current information regarding issues relative to Tennessee municipal government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

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The Internal Revenue Service periodically announces changes in the optional standard mileage rate. The optional rate may be used to reimburse employees for the use of personal vehicles in the course of business activities.

The rate for 2019 is 58 cents per mile for all business miles driven on or after January 1, 2019. You can go to IRS Notice IR-2014-114 at <https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2019> [1] for details and further explanations.

Municipalities that reimburse employees for business use of their personal vehicles based on the federal optional standard rate should revise their travel policies to reflect this change if necessary.

For those municipalities that reimburse employees for business use based on the state of Tennessee mileage rate, the current rate effective August 1, 2011, is 47 cents per mile.

Links:

[1] <https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2019>

DISCLAIMER: The letters and publications written by the MTAS consultants were written based upon the law at the time and/or a specific sets of facts. The laws referenced in the letters and publications may have changed and/or the technical advice provided may not be applicable to your city or circumstances. Always consult with your city attorney or an MTAS consultant before taking any action based on information contained in this website.

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