



**State of Georgia**  
Policy Memorandum



Category - Topic	Policy Name	Effective Date	Date of Revision
<b>Travel – Travel by State-Owned or Personal Vehicles</b>	<b>Mileage Reimbursement Rates</b>	<b>January 1, 2009</b>	<b>January 26, 2009</b>

## **MILEAGE REIMBURSEMENT RATES FOR USE OF PERSONAL VEHICLES**

### **Purpose**

The purpose of this policy is to provide reimbursement rates for business-use miles driven by employees using personal motor vehicles.

### **Background**

In accordance with OCGA 50-19-7, officers, officials, and employees of the executive, legislative, and judicial branches of the state shall be reimbursed for mileage at the same mileage rate established by the United States General Services Administration (GSA) for federal employees pursuant to Federal Travel Regulation Amendment 2005-01 as of July 1, 2005, or subsequently amended.

### **Statement of Policy**

**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.** For travel on or after January 1, 2009, reimbursement rates for the business use of personal motor vehicles are as follows:

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

Automobile	\$ 0.55 per mile
Motorcycle	\$ 0.52 per mile
Aircraft	\$ 1.24 per mile

Tier 2 Rate: If a government-owned (agency-owned) vehicle is available, and its use is determined to be most advantageous to the state, **OR** if it is determined that a rental vehicle (Enterprise Rent-a-Car contract) is the recommended method of travel, but a personal motor vehicle is used, the employee will be reimbursed for business miles traveled at \$ 0.285 per mile.

Tier 3 Rate: When a government-owned vehicle is assigned directly to an employee, but that employee utilizes a personal motor vehicle, the employee will be reimbursed for business miles traveled at \$ 0.125 per mile.

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.

**Other Information**

Current and past years' rates are as follows:

Effective Date	Tier 1 Rate			Tier 2 Rate	Tier 3 Rate
	Automobile	Motorcycle	Aircraft		
January 1, 2009	\$ 0.55	\$ 0.52	\$ 1.24	\$ 0.285	\$ 0.125
August 1, 2008	\$ 0.585	\$ 0.585	\$ 1.26	\$ 0.285	\$ 0.125
April 1, 2008	\$ 0.505	\$ 0.305	\$ 1.07	\$ 0.285	\$ 0.125
February 1, 2007	\$ 0.485	\$ 0.305	\$ 1.07	\$ 0.285	\$ 0.125
January 1, 2006	\$ 0.445	\$ 0.305	\$ 1.07	\$ 0.285	\$ 0.125
October 31, 2005	\$ 0.485	\$ 0.305	\$ 1.07	\$ 0.285	\$ 0.105
September 11, 2005	\$ 0.485	\$ 0.305	\$ 1.07	\$ 0.27	\$ 0.105