

UNIVERSITY OF CALIFORNIA

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SANTA BARBARA • SANTA CRUZ

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January 10, 2023

CONTROLLERS

Subject: Mileage Reimbursement Rate Changes Effective January 1, 2023

On December 29, 2022, the Internal Revenue Service issued the 2023 standard mileage rates. Accordingly, the University's mileage reimbursement rates for expenses incurred in connection with the business use of a private automobile will *increase* in accordance with the Internal Revenue Service standard mileage rates published in [IRS Notice 2023-03](#). The following new rates are effective for expenses incurred on or after January 1, 2023:

- The reimbursement rate for the use of a private automobile for University business travel will *increase* from 62.5 cents a mile to 65.5 cents a mile.
- The reimbursement rate for driving an automobile in connection with a move or relocation will *remain the same* at 22 cents a mile. (Note that reimbursements for moving-related expenses, including mileage, are considered taxable wage income as of January 1, 2018).

I would like to remind the locations that we are considered a public agency. As such, we should use University resources in a prudent manner. University employees traveling on official business shall observe normally accepted standards of propriety in the type and manner of expenses they incur, and avoid any expenditure that would appear extravagant or lavish under the circumstances.

Business and Finance Bulletin G-28, *Travel Regulations*, will be revised to include the mileage rate change at the next update. If you have any questions, please call David Won at (510) 587-6043.

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Barbara Cevallos 23

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Barbara Cevallos
Associate Vice President and
Systemwide Controller

cc: Executive Vice President and Chief Financial Officer Brostrom
Provost and Executive Vice President Brown
Executive Vice President - Chief Operating Officer Nava

Vice Chancellors - Administration
Vice President-Systemwide Human Resources Lloyd
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Accounts Payable and Travel Managers
Manager Won