

Standard Mileage Rate

Cross References

- Rev. Proc. 2010-51
- Notice 2024-08
- Notice 2025-05
- Notice 2026-10

The IRS has released the 2026 standard mileage rates for taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes. The following chart reflects the new 2026 standard mileage rates compared to the 2025 and 2024 standard mileage rates.

	2026	2025	2024
Business rate per mile*	72.5¢	70.0¢	67.0¢
Medical and moving rate per mile**	20.5¢	21.0¢	21.0¢
Charitable rate per mile	14.0¢	14.0¢	14.0¢
Depreciation rate per mile	35.0¢	33.0¢	30.0¢

*A deduction for unreimbursed employee business travel is no longer allowed, unless the deduction is allowed in determining adjusted gross income for members of a reserve component of the Armed Forces, state or local government officials paid on a fee basis, or certain performing artists. Similarly, eligible educators are also entitled to deduct certain unreimbursed employee travel expenses as either an adjustment to total income (subject to a dollar limit), or as an itemized deduction for tax years beginning after 2025.

**A deduction for moving expenses is no longer allowed, unless the taxpayer is a member of the Armed Forces on active duty who moves pursuant to a military order and incident to a permanent change of station.