

STANDARD MILEAGE RATES FOR 2022

The 2022 standard mileage rates for the use of a car (also vans, pickups or panel trucks) are:

- 58.5 cents per mile driven for business use, up 2.5 cents from the rate for 2021
- 18 cents per mile driven for medical, or moving purposes for qualified active-duty members of the Armed Forces, up 2 cents from the rate for 2021
- 14 cents per mile driven in service of charitable organizations; the rate is set by statute and remains unchanged from 2021

Notice 2022-03, also contains the optional 2022 standard mileage rates, as well as the maximum automobile cost used to calculate the allowance under a fixed and variable rate (FAVR) plan. In addition, this notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2022 for which employers may use the fleet-average valuation rule in or the vehicle cents-per-mile valuation rule.