

Office of Temporary and Disability Assistance

ANDREW M. CUOMO Governor **SAMUEL D. ROBERTS** Commissioner **SHARON DEVINE** Executive Deputy Commissioner

# Informational Letter

Section 1					
Transmittal:	16-INF-03				
To:	Local District Commissioners				
Issuing	Center for Employment and Economic Supports				
Division/Office:					
Date:	January 29, 2016				
Subject:	Change in Internal Revenue Service Mileage Rates				
Suggested	Employment Coordinators				
Distribution:	Temporary Assistance Directors				
	Supplemental Nutrition Assistance Program Directors				
	Staff Development Coordinators				
Contact	OTDA Employment Services Advisor or Employment and Advancement				
Person(s):	Services Bureau at (518) 486-6106				
Attachments:					
Attachment Available Online:					

# **Filing References**

Previous ADMs/INFs	Releases Cancelled	Dept. Regs.	Soc. Serv. Law & Other Legal Ref.	Manual Ref.	Misc. Ref.
15-LCM-18 15-INF-02 14-INF-04 13-LCM-12		385.4 385.10	332-a 333	TA and SNAP Employment Policy Manual Section 385.4 Section 385.10	IRS Notice 2016-01

### Section 2

### I. Purpose

The purpose of this informational letter (INF) is to inform social services districts (districts) that beginning on January 1, 2016 the Internal Revenue Service (IRS) adjusted the standard mileage rates, resulting in a decline of 3.5 cents in the rate used for business mileage and 4 cents in the rate used for medical/moving mileage. Effective January 1, 2016, the IRS mileage rates are:

• 54 cents per mile for business mileage

• 19 cents per mile for medical/moving mileage

One of these mileage rates may be used by a district to reimburse temporary assistance (TA) and/or Supplemental Nutrition Assistance Program (SNAP) applicants and recipients who use personal transportation to attend assigned work activities.

A district may need to adjust its mileage reimbursement rate to be consistent with the rates identified in this INF.

# II. Background

Section 333 of the New York State Social Services Law requires that every two years each district submit for approval to OTDA a local Employment Plan that describes the district's TA and SNAP employment services program. OTDA instructed districts to submit an Employment Plan for the calendar years 2016 and 2017 with release of 15-LCM-18. Section 4.1 (b) of the 2016-17 Employment Plan identifies the district's efforts to assist a TA or SNAP applicant or recipient in obtaining transportation necessary to get to and from a work activity approved by the district, including any mileage reimbursement rate used by the district. OTDA established a minimum reimbursement rate of no less than the IRS established rate for medical/moving purposes, unless an approved alternate rate and methodology was submitted by a district and approved by OTDA. The maximum reimbursement rate used by the IRS for business purposes.

### III. Program Implications

Districts need to be aware of the change in the IRS mileage reimbursement rates for business and medical/moving purposes and should adjust local policies accordingly. Districts should also review their 2016-2017 Employment Plan to determine if an amendment is needed and, if necessary, submit a Plan amendment following instructions provided in 15-LCM-18. In most instances a Plan amendment should not be required as the reimbursement rate is typically identified as equivalent to the IRS standard, without referencing a specific value.

Issued By Name: Phyllis Morris Title: Deputy Commissioner Division/Office: Center for Employment and Economic Supports, NYS OTDA