

ANDREW M. CUOMOGovernor

SAMUEL D. ROBERTSCommissioner

BARBARA C. GUINNExecutive Deputy Commissioner

Informational Letter

Section 1

Transmittal:	18-INF-04			
To:	Local District Commissioners			
Issuing	Integrated Family Assistance Programs/Employment and Income Support			
Division/Office:	Programs			
Date:	February 12, 2018			
Subject:	Change in Internal Revenue Service Mileage Rates			
Suggested	Employment Coordinators			
Distribution:	Temporary Assistance Directors			
	SNAP Directors			
	Staff Development Coordinators			
Contact	OTDA Employment Services Advisor or Employment and Advancement			
Person(s):	Services, Policy and Operations Bureau (518) 486-6106			
Attachments:	Attachment 1: IRS IR-2017-204 – 2018 Standard Mileage Rates for Business,			
	Medical and Moving Announced			
Attachment Available Online:				

Filing References

Previous ADMs/INFs	Releases Cancelled	Dept. Regs.	Soc. Serv. Law & Other Legal Ref.	Manual Ref.	Misc. Ref.
17-LCM-13 17-INF-06 16-INF-03 15-LCM-18 15-INF-02 14-INF-04 13-LCM-12		385.4 385.10	332-a 333	Temporary Assistance and SNAP Employment Policy Manual Section 385.4 Section 385.10	IRS Notice IR- 2017-204

Section 2

I. Purpose

The purpose of this informational letter (INF) is to inform social services districts (districts) that beginning on January 1, 2018, the Internal Revenue Service (IRS) adjusted the standard mileage rates, resulting in an <u>increase</u> of 1 cent in the rate used for business mileage and an

<u>increase</u> of 1 cent in the rate used for medical/moving mileage. Effective January 1, 2018, the IRS mileage rates are:

- 54.5 cents per mile for business mileage
- 18 cents per mile for medical/moving mileage

Unless an alternative rate is approved by OTDA as described below, a mileage rate of no more than the IRS rate for business mileage and no less than the IRS rate for medical/moving would 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 the Office of Temporary and Disability Assistance (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 of 2018 and 2019 with the release of 17 LCM-13.

Section 4.1(b) of the 2018-19 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 a district cannot exceed the mileage reimbursement rate established 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 2018-19 Employment Plan to determine if an amendment is needed and, if necessary, submit a Plan amendment following the instructions provided in 17 LCM-13. 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: Nancy P. Maney
Title: Deputy Commissioner

Division/Office: Integrated Family Assistance Programs