



Office of Temporary and Disability Assistance

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Informational Letter

Section 1

Transmittal:	15-INF-02
To:	Local District Commissioners
Issuing Division/Office:	Center for Employment and Economic Supports
Date:	January 30, 2015
Subject:	Change in Internal Revenue Service Mileage Rates
Suggested Distribution:	Employment Coordinators Temporary Assistance Directors Supplemental Nutrition Assistance Program Directors Staff Development Coordinators
Contact Person(s):	OTDA Employment Services Advisor or Employment and Advancement Services Bureau at (518) 486-6106
Attachments:	
Attachment Available Online:	<input type="checkbox"/>

Filing References

Previous ADMs/INFs	Releases Cancelled	Dept. Regs.	Soc. Serv. Law & Other Legal Ref.	Manual Ref.	Misc. Ref.
14-INF-04 13-LCM-12		385.4 385.10	332-a 333	Section 385.4 Section 385.10	IRS Notice 2014-79

Section 2

I. Purpose

The purpose of this Informational Letter (INF) is to inform social services districts (districts) that beginning on January 1, 2015 the Internal Revenue Service (IRS) adjusted the standard mileage rates that taxpayers use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes. The adjustment represents a one and one-half cent increase from the previously published mileage rate for business purposes, and a one-half cent decrease from the previously published mileage rate used for medical/moving purposes. The mileage rates established by the IRS as of January 1, 2015 are:

- 57.5 cents per mile for business mileage
- 23 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 2014 and 2015 with release of 13-LCM-12.

Section 4.1 (b) of the 2014-15 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 2014-2015 Employment Plan to determine if an amendment is needed and, if necessary, submit a Plan amendment following instructions provided in 13-LCM-12. 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

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