



Office of Temporary and Disability Assistance

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Informational Letter

Section 1

Transmittal:	26-INF-01
To:	Social Services District Commissioners
Issuing Division/Office:	Employment and Income Support Programs
Date:	January 21, 2026
Subject:	Change in Internal Revenue Service Mileage Rates for 2026
Suggested Distribution:	Employment Coordinators, Temporary Assistance Directors, SNAP Directors, Staff Development Coordinators
Contact Person(s):	OTDA Employment Services Advisor or Employment and Advancement Services at (518) 486-6106 or EASBureau@otda.ny.gov
Attachments:	None

Filing References

Previous ADMs/INFs	Releases Cancelled	Dept. Regs.	Soc. Serv. Law & Other Legal Ref.	Manual Ref.	Misc. Ref.
25-INF-01		385.4	332-a	Temporary Assistance and SNAP Employment Policy Manual Sections	IRS Notice 2026-10
24-INF-02		385.10	333		
23-INF-02					
22-INF-03					
21-INF-02					
20-INF-02					
19-INF-03				385.4	
18-INF-04				385.10	
17-LCM-13					
17-INF-06					
16-INF-03					
15-LCM-18					
15-INF-02					
14-INF-04					
13-LCM-12					

Section 2

I. Purpose

The purpose of this Informational Letter (INF) is to inform social service districts (districts) that beginning January 1, 2026, the Internal Revenue Service (IRS) adjusted the standard mileage rates, resulting in an increase of 2.5 cents per mile in the rate used for business mileage and a reduction of .50 cents per mile in the rate used for medical/moving mileage. The IRS Notice, [N-2026-10](#) was issued on December 29, 2025. Effective January 1, 2026, the IRS mileage rates are:

- 72.5 cents per mile for business mileage
- 20.5 cents per mile for medical/moving mileage

Unless an alternative rate is approved by the Office of Temporary and Disability Assistance (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 mileage would be used by a district to reimburse Public Assistance (PA) 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 each district submit a local Biennial Employment Plan for approval to OTDA that describes the districts PA and SNAP employment services program. OTDA previously instructed districts to submit an Employment Plan for the calendar years 2026 and 2027 with the release of [25-LCM-11](#). Section 7.1(b) of the 2026- 2027 Employment Plan identifies the district's efforts to assist PA or SNAP applicants or recipients to obtain 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 changes in the IRS mileage reimbursement rates for business and medical/moving purposes and should adjust local policies accordingly. Districts should also review their 2026-2027 Employment Plan to determine if an amendment is needed and if necessary, submit a Plan amendment following the instructions provided in [25-LCM-11](#). 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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Title: Deputy Commissioner

Division/Office: Employment and Income Support Programs / Office of Temporary and Disability Assistance