

## Standard Mileage Rates

Effective September 4, 2023, the standard mileage rate is \$.46. See Board Rules Chapter 17.

From December 11, 2011 to September 4, 2023, the standard mileage rate is \$.44.

Pursuant to Board Rules Chapter 5, Section 13 effective 11/5/06 through 12/10/11, the employer must pay the employee's mileage incurred for treatment related to the claimed injury at the standard rate for business travel set by the Internal Revenue Service pursuant to 26 U.S.C.S. § 162(a)(1) and established in the most recent revenue procedure as published in the Internal Revenue Service Bulletin:

<b><i>Applicable Period</i></b>	<b><i>Rates (in cents per mile)</i></b>	<b><i>Source</i></b>
September 4, 2023 forward	46	Board Rule Ch 17
December 11, 2011 to September 4, 2023	44	Board Rule Ch 17
July 1 - December 10, 2011	55.5	<u>IR-2011-69</u>
January 1 - June 30, 2011	51	<u>IR-2010-119</u>
2010	50	<u>IR-2009-111</u>
2009	55	<u>IR-2008-131</u>
July 1 - December 31, 2008	58.5	<u>IR-2008-82</u>
January 1 - June 30, 2008	50.5	<u>IR-2007-192</u>
2007	48.5	<u>IR-2006-168</u>
2006*	44.5	<u>IR-2005-138</u>

\*The mileage reimbursement language was adopted for the first time in November of 2006. Prior to that point, the rule did not include a specified amount; Insurers generally followed the mileage rate for a §312 IME rules as a guide.