

# Medical Mileage Rates for 2024

On December 14, 2023, the Internal Revenue Service (IRS) announced<sup>1</sup> the optional 2024 business standard mileage rate is increasing to 67 cents, which is raised from 65.5 cents for 2023.

While the 2024 business standard mileage rate has increased, the medical mileage rate of 21 cents per mile (which may be deductible under Internal Revenue Code § 213 if it is primarily for, and essential to, medical care) is down from the 22-cents-per-mile rate that was effective in 2023.

Mileage to and from a medical service is generally an eligible expense under a healthcare Flexible Spending Account, Health Reimbursement Arrangement, or Health Savings Account.

As gas prices continue to rise, this standard mileage rate increase is welcome relief. While no direct action is required, individual taxpayers should note this increase (and its effective date) when preparing their Calendar Year 2023 income tax filings.

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1. <https://www.irs.gov/newsroom/irs-issues-standard-mileage-rates-for-2024-mileage-rate-increases-to-67-cents-a-mile-up-1-point-5-cents-from-2023>

The preceding general summary is intended to educate employers and plan sponsors on the potential effects of government guidance on employee benefit plans. This summary is not and should not be construed as legal or tax advice. As always, we strongly encourage employers and plan sponsors to consult competent legal or benefits counsel for all guidance on how the actions apply in their specific circumstances.

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