

RESOLUTION NO. 2022-02

RESOLUTION SETTING THE STANDARD MILEAGE REIMBURSEMENT RATE FOR CITY OFFICIALS AND EMPLOYEES OF THE CITY OF WEST BRANCH.

WHEREAS, the City Council of the City of West Branch set the mileage reimbursement rate with the passage of Resolution 1639 on June 26, 2017 at 53.5 cents per mile; and

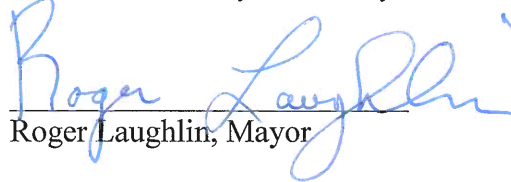
WHEREAS, on December 17, 2021 the Internal Revenue Service issued the 2022 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business purposes at 58.5 cents per mile; and

WHEREAS, this rate is to take effect on January 1, 2022; and

WHEREAS, the City Council intends for the City reimbursement rate to equal the IRS rate.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of West Branch, Iowa that the standard mileage reimbursement rate for city officials and employees is set to 58.5 cents per mile.

PASSED AND APPROVED this 3rd day of January, 2022.



Roger Laughlin, Mayor

ATTEST:



Leslie Brick, City Clerk



IRS issues standard mileage rates for 2022

IR-2021-251, December 17, 2021

WASHINGTON — The Internal Revenue Service today issued the 2022 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on January 1, 2022, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 58.5 cents per mile driven for business use, up 2.5 cents from the rate for 2021,
- 18 cents per mile driven for medical, or moving purposes for qualified active-duty members of the Armed Forces, up 2 cents from the rate for 2021 and
- 14 cents per mile driven in service of charitable organizations; the rate is set by statute and remains unchanged from 2021.

The standard mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

It is important to note that under the Tax Cuts and Jobs Act, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. Taxpayers also cannot claim a deduction for moving expenses, unless they are members of the Armed Forces on active duty moving under orders to a permanent change of station. For more details see [Moving Expenses for Members of the Armed Forces](#).

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Taxpayers can use the standard mileage rate but must opt to use it in the first year the car is available for business use. Then, in later years, they can choose either the standard mileage rate or actual expenses. Leased vehicles must use the standard mileage rate method for the entire lease period (including renewals) if the standard mileage rate is chosen.

Notice 2021-03 [PDF](#), contains the optional 2022 standard mileage rates, as well as the maximum automobile cost used to calculate the allowance under a fixed and variable rate (FAVR) plan. In addition, the notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2022 for which employers may use the fleet-average valuation rule in or the vehicle cents-per-mile valuation rule.

Page Last Reviewed or Updated: 17-Dec-2021