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**EMPLOYMENT LAW  
BULLETIN**

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## **IRS 2014 Mileage Rate Increase**

The Internal Revenue Service's 2014 Optional Standard Mileage rate used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes has increased effective January 1, 2014.

Standard mileage rates for use of a car (including vans, pickups or panel trucks) will be:

- .56 cents per mile driven for business miles;
- .23.5 cents per mile driven for medical or moving purposes; and
- .14 cents per mile driven in service of charitable organizations.

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. Employers (and all taxpayers) always have the option of calculating the actual costs of the use of a vehicle rather than using the standard mileage rates.

Employers should adjust the rate of reimbursement for employee business miles driven accordingly.

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