

Reply to: Pam Palmer, Director Tax & Compliance

Accounting and Financial Services

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To: LCMS Leadership Group

District Business Managers/Treasurers College/Seminary Business Officers

From: Pam Palmer

CC: Tina Vasquez

Melissa Corbett Jim Ehlers Ross Stroh Tina Boswell

Dated: December 17, 2021

Subject: Standard Mileage Rate effective 1/1/2022

Changing on 1/1/2022, IRS has changed the standard business mileage rate to 58.5 ¢ per mile (increase from 56¢ in effect since 1/1/21). The standard medical mileage rate has likewise changed to 18¢ per mile (increase from 16¢ in 2021). These new rates apply to mileage reimbursements paid to an employee on or after January 1, 2022 with respect to transportation expenses paid or incurred by the employee on or after January 1, 2022.

The rate used for charitable deduction purposes, set by statute rather than IRS, remains at 14¢ per mile.

Please share this information with your staff. Please contact me if you have any questions concerning this change.