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To K12 - Financial Review Coordinators

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bcc

Subject Mileage Reimbursement Rates decrease to 55 cents per mile
effective January 1, 2009

Please note that the State Accounting Office (SAO) has announced a change in the mileage reimbursement rate. **Effective for travel as of January 1, 2009**, the new automobile travel reimbursement rate is reduced to **55 cents** per mile from 58.5 cents per mile.

If you have any questions about the mileage reimbursement rate, please contact Financial Review at 404-656-2447.

In the event you would like to review the current Statewide Travel Regulations in their entirety, they are available on the State Accounting Office web site:

http://sao.georgia.gov/00/channel_createdate/0,2095,39779022_65773523,00.html

Here is a copy of the notice for the State Accounting Office (SAO).



Mileage Reimbursement Rate Change_1 29 09.pdf



Policy Document - Mileage Rates 20090101.pdf

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MEMORANDUM

DATE: January 29, 2009

TO: Agency Heads
Fiscal Officers

FROM: Greg S. Griffin, CPA *GS*
State Accounting Officer
Trey Childress, Director *TC*
Office of Planning and Budget

SUBJECT: Change in Mileage Reimbursement Rates

REFERENCE: 2009-2

Official code of Georgia Annotated (OCGA) Section 50-19-7, as amended by the General Assembly on September 10, 2005, requires use of the United States General Services Administration (GSA) rates for mileage when State employees are reimbursed for use of a privately owned automobile on official travel.

The GSA recently announced revised Tier 1 mileage rates for 2009. Accordingly, under the Statewide Travel Regulations, the new single mileage rate will be \$0.55 per mile. This rate is applicable to travel on or after January 1, 2009.

The GSA did not change the Tier 2 or Tier 3 mileage reimbursement rates; these rates remain at \$0.285 and \$0.125, respectively. However, reimbursement rates for motorcycles (\$0.52) and aircraft (\$1.24) were also reduced. A revised policy statement approved by the Office of Planning & Budget and the State Accounting Office is attached herewith for immediate implementation.

As noted in previous communications (Memorandum Reference #2009-1), any reimbursement of mileage claims paid to an employee in excess of rates stipulated in the policy statement must be refunded to the state or characterized as taxable compensation to the employee.



State of Georgia
Policy Memorandum



Category - Topic	Policy Name	Effective Date	Date of Revision
Travel – Travel by State-Owned or Personal Vehicles	Mileage Reimbursement Rates	January 1, 2009	January 26, 2009

MILEAGE REIMBURSEMENT RATES FOR USE OF PERSONAL VEHICLES

Purpose

The purpose of this policy is to provide reimbursement rates for business-use miles driven by employees using personal motor vehicles.

Background

In accordance with OCGA 50-19-7, officers, officials, and employees of the executive, legislative, and judicial branches of the state shall be reimbursed for mileage at the same mileage rate established by the United States General Services Administration (GSA) for federal employees pursuant to Federal Travel Regulation Amendment 2005-01 as of July 1, 2005, or subsequently amended.

Statement of Policy

Mileage rates are changed only upon notification from SAO/OPB via revisions to this Policy; new rates should not be applied based solely on GSA updates. For travel on or after January 1, 2009, reimbursement rates for the business use of personal motor vehicles are as follows:

Tier 1 Rate: When it is determined that a personal motor vehicle is the most advantageous form of travel, the employee will be reimbursed for business miles traveled as follows:

Automobile	\$ 0.55 per mile
Motorcycle	\$ 0.52 per mile
Aircraft	\$ 1.24 per mile

Tier 2 Rate: If a government-owned (agency-owned) vehicle is available, and its use is determined to be most advantageous to the state, **OR** if it is determined that a rental vehicle (Enterprise Rent-a-Car contract) is the recommended method of travel, but a personal motor vehicle is used, the employee will be reimbursed for business miles traveled at \$ 0.285 per mile.

Tier 3 Rate: When a government-owned vehicle is assigned directly to an employee, but that employee utilizes a personal motor vehicle, the employee will be reimbursed for business miles traveled at \$ 0.125 per mile.

Any reimbursement of mileage claims paid to an employee in excess of rates stipulated in this policy must be refunded to the state or characterized as taxable compensation to the employee.

Other Information

Current and past years' rates are as follows:

Effective Date	Tier 1 Rate			Tier 2 Rate	Tier 3 Rate
	Automobile	Motorcycle	Aircraft		
January 1, 2009	\$ 0.55	\$ 0.52	\$ 1.24	\$ 0.285	\$ 0.125
August 1, 2008	\$ 0.585	\$ 0.585	\$ 1.26	\$ 0.285	\$ 0.125
April 1, 2008	\$ 0.505	\$ 0.305	\$ 1.07	\$ 0.285	\$ 0.125
February 1, 2007	\$ 0.485	\$ 0.305	\$ 1.07	\$ 0.285	\$ 0.125
January 1, 2006	\$ 0.445	\$ 0.305	\$ 1.07	\$ 0.285	\$ 0.125
October 31, 2005	\$ 0.485	\$ 0.305	\$ 1.07	\$ 0.285	\$ 0.105
September 11, 2005	\$ 0.485	\$ 0.305	\$ 1.07	\$ 0.27	\$ 0.105