

Standard Mileage Rate

Cross References

- Rev. Proc. 2010-51
- Notice 2019-02
- Notice 2020-05
- Notice 2021-02

The IRS has released the 2021 standard mileage rates for taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes. The following chart reflects the new 2021 standard mileage rates compared to the 2019 and 2020 tax year standard mileage rates.

| | 2021 | 2020 | 2019 |
|------------------------------------|-------------|-------------|-------------|
| Business rate per mile* | 56.0¢ | 57.5¢ | 58.0¢ |
| Medical and moving rate per mile** | 16.0¢ | 17.0¢ | 20.0¢ |
| Charitable rate per mile | 14.0¢ | 14.0¢ | 14.0¢ |
| Depreciation rate per mile | 26.0¢ | 27.0¢ | 26.0¢ |

* A deduction for unreimbursed employee business travel is suspended for tax years 2018 through 2025, unless the deduction is allowed in determining adjusted gross income, such as members of a reserve component of the Armed Forces, state or local government officials paid on a fee basis, or certain performing artists.

** A deduction for moving expenses is suspended for tax years 2018 through 2025, unless the taxpayer is a member of the Armed Forces on active duty who moves pursuant to a military order and incident to a permanent change of station.