

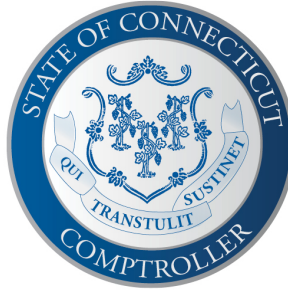
**NATALIE BRASWELL**

STATE COMPTROLLER



**MARTHA CARLSON**

DEPUTY COMPTROLLER



STATE OF CONNECTICUT  
OFFICE *of the* STATE COMPTROLLER  
165 Capitol Ave.  
Hartford, CT 06106

**MEMORANDUM NO. 2022-04**

**January 28, 2022**

**TO THE HEADS OF ALL STATE AGENCIES**

**Attention:** Chief Administrative and Fiscal Officers, Business Managers, Payroll and Human Resources Officers

**Subject:** **Standard Mileage Rate Impact on the Reportability of Mileage Reimbursements**

**I. AUTHORITY**

The Internal Revenue Service has announced that the **standard mileage rate** for business use of an automobile has been increased to **58.5 cents** per mile effective January 1, 2022. The standard mileage rate is used as a criterion for determining the W-2 reportability of mileage reimbursements made to employees for the business use of their personal vehicles. The excess of an employee's mileage payment reimbursed at a rate higher than the standard mileage rate of 58.5 cents per mile is reportable. **The standard mileage rate should not be confused with the GSA rate, which is currently 58.5 cents.**

**II. PAYROLL PROCEDURES**

The CO-17XP-PR, Employee Payroll Reimbursement form is to be completed when reimbursing an employee for mileage. The payment is processed through the Active and Pension Payroll Services Division.

- A.** Payroll coding information for **non-reportable** mileage payments is as follows: earnings code NRM, Account 50800.
- B.** Payroll coding information for **reportable** mileage payments is as follows: earnings code MIL, Account 50800.

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**III. QUESTIONS**

Questions may be directed to the Comptroller's Office as follows:

**Payroll Procedures:**

Active and Pension Payroll Services Division, 860-702-3447;

**Memorandum Interpretation:**

Central Accounts Payable, Policy and Security Unit, [elizabeth.l.daly@ct.gov](mailto:elizabeth.l.daly@ct.gov).

DocuSigned by:

*Natalie Braswell*

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**NATALIE BRASWELL  
STATE COMPTROLLER**

**NB:ED**

<http://www.osc.ct.gov>