

SEAN SCANLON  
STATE COMPTROLLER



TARA DOWNES  
DEPUTY COMPTROLLER



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

**MEMORANDUM NO. 2024-02**

**January 23, 2024**

**TO THE HEADS OF ALL STATE AGENCIES**

**Attention:** Agency Heads, Chief Administrative and Fiscal Officers, Business Managers, Payroll and Human Resource Officers

**Subject:** Increase in IRS Standard Mileage Rate

**I. PURPOSE**

The purpose of this memorandum is to inform agencies of the Internal Revenue Service (IRS) Notice 2024-08 dated December 14, 2023, increasing the **IRS standard mileage rate** for privately owned automobiles used to conduct business for calendar year 2024.

**II. IRS STANDARD MILEAGE RATE**

The IRS standard mileage rate for business use of an automobile has been increased to **67 cents per mile effective January 1, 2024**. 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 67 cents per mile is reportable. **The standard mileage rate should not be confused with the GSA rate which, until the new rate is approved by the Office of Labor Relations, will remain at 65.5 cents.**

**III. 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.

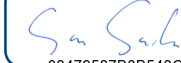
- A. Payroll coding information for **non-reportable** mileage payments are as follows:
  - Earnings Code – NRM
  - Account – 50800
- B. Payroll coding information for **reportable** mileage payments are as follows:
  - Earnings Code – MIL
  - Account – 50800

**IV. QUESTIONS**

Any comments or questions concerning this memorandum, or its interpretation may be directed to the Office of the State Comptroller, Central Accounts Payable Division at [osc.apd@ct.gov](mailto:osc.apd@ct.gov).

Other inquiries may be directed as follows:

- Payroll Procedures: [osc.payroll@ct.gov](mailto:osc.payroll@ct.gov)
- Personnel Inquiries: Agency's Human Resource Officer

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**SS:CM**

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