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State Director
Carolyn Benzon
Interim General Counsel
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Associate State Director
Operations
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Department of Disabilities
and Special Needs**

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TO: Executive Directors, DSN Boards
CFO's, Contract Service Providers
Finance Directors, SCDDSN Agency-Wide Staff

FROM: Quincy Swygert, Chief Financial Officer 

DATE: December 19, 2023

SUBJECT: Mileage Rate Change (Effective January 1, 2024)

Please review the attached notification from the Office of the Comptroller General's Office regarding the 2024 mileage reimbursement rate.

All of your policies and forms should be updated. It is important to note that this is the **MAXIMUM** rate you can reimburse for mileage. Any amount in excess of this is considered taxable income and must be reported on the employee's W-2.

Also, as an agency, you can make the decision to reimburse 'less than' the standard mileage rate. However, if you make the decision to pay something other than the rate in the attached memo, you must update your agency's internal policies, as this information will be necessary to provide to internal audit.

Please disseminate information within your agency as appropriate.

Thank you.



BRIAN J. GAINES
COMPTROLLER GENERAL

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CHIEF OF STAFF

MEMORANDUM

TO: Agency Finance Directors

FROM: Michael Moore, CPA *MM*
Deputy Comptroller General

DATE: December 18, 2023

SUBJECT: 2024 Mileage Rate Change

The General Appropriations Act provides for mileage reimbursements at the standard business mileage rate established by the Internal Revenue Service. Beginning on January 1, 2024, the Internal Revenue Service rate will be 67 cents per mile (IR-2023-239). Reimbursement for trips taken on or after January 1, 2024, will be at the rate of 67 cents per mile.

As a reminder, the same proviso in the General Appropriations Act also directs a reimbursement rate of 4 cents per mile less than the standard business mileage rate when an employee chooses to use his or her personal vehicle when a motor pool vehicle is reasonably available. This rate will change to 63 cents per mile for reimbursement for trips taken on or after January 1, 2024.

If you have any questions regarding this matter, please contact Jennifer Hairston at jhairston@cg.sc.gov or 803-734-2540.