

RESOLUTION #2016-01
MILEAGE RATES

Resolution to decrease the amount of mileage expenses reimbursed to county employees for use of their personal vehicles effective January 1, 2016.

WHEREAS, the Board of Commissioners of Carroll County, Ohio desire to decrease the amount of the mileage expense to be reimbursed to Carroll County employees for use of their personal vehicles. Mileage allowance and reimbursement will only be paid to one (1) of two (2) or more employees traveling on the same trip and in the same vehicle.

THEREFORE, a motion was made by Mr. White to authorize decreasing the mileage reimbursement to Carroll County employees from \$.575 per mile to \$.54 per mile effective January 1, 2016 per the IRS Standard Mileage Rates.

Mr. Wirkner seconded the motion.

Upon call of the roll the vote was recorded as follows:

Mr. Ohler, yes; Mr. White, yes; Mr. Wirkner, yes.

Motion carried on unanimous vote. Resolution adopted this 4th day of January, 2016.

BOARD OF COMMISSIONERS
OF CARROLL COUNTY

ATTEST:



Christopher R. Modranski, Assistant Clerk I

Valerie S. Mossor, Assistant Clerk II

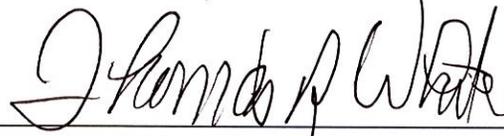
Janice E. Leggett, Clerk Supervisor



Jeffrey L. Ohler, President



Robert E. Wirkner, Vice President



Thomas R. White, Commissioner



1/4/16

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2016 Standard Mileage Rates for Business, Medical and Moving Announced

IR-2015-137, Dec.17, 2015

WASHINGTON — The Internal Revenue Service today issued the 2016 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2016, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 54 cents per mile for business miles driven, down from 57.5 cents for 2015
- 19 cents per mile driven for medical or moving purposes, down from 23 cents for 2015
- 14 cents per mile driven in service of charitable organizations

The business mileage rate decreased 3.5 cents per mile and the medical, and moving expense rates decrease 4 cents per mile from the 2015 rates. The charitable rate is based on statute.

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than four vehicles used simultaneously.

These and other requirements for a taxpayer to use a standard mileage rate to calculate the amount of a deductible business, moving, medical or charitable expense are in [Rev. Proc. 2010-51](#). [Notice 2016-01](#) contains the standard mileage rates, the amount a taxpayer must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that a taxpayer may use in computing the allowance under a fixed and variable rate plan.

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