



# Statewide Accounting Policy & Procedure

<b>Accounting Manual Reference:</b> Section: Travel Sub-section: Mileage Reimbursement Rates Policy Title: Mileage Reimbursement Rate Policy 2025	<b>Effective Date:</b> 01/01/2025 <b>Revision Date:</b> mm/dd/yyyy
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**Accounting Policy Summary:**  
The State Accounting Office (SAO) and the Office of Planning and Budget (OPB) are responsible for establishing and updating the Statewide Travel Regulations. This responsibility was assigned to these organizations through House Bill 293 which was passed into law during the 2005 legislative session.

The Statewide Travel Regulations provide regulations governing in-state and out-of-state travel, promotes economy and efficiency in State government, and treats employees fairly and equitably. This policy has been amended to provide reimbursement rates that are consistent with (GSA) rates for employees conducting business using personal motor vehicles.

**Accounting Policy and Requirements:**  
**Mileage rates are changed only upon notification from SAO/OPB via revisions to this policy; new rates should not be applied based solely on GSA updates.** For travel on or after January 1, 2025, reimbursement rates for the business use of personal motor vehicles are as follows:

**Tier 1 Rate:** When it is determined that a personal motor vehicle is the most advantageous form of travel, the employee will be reimbursed for business miles traveled as follows:

Automobile	\$ 0.70 per mile
Motorcycle	\$ 0.68 per mile
Aircraft	\$ 1.75 per mile

**Tier 2 Rate:** If a government-owned (agency-owned) vehicle is available, and its use is determined to be most advantageous to the state, but a personal motor vehicle is used, the employee will be reimbursed for business miles traveled at \$ 0.21 per mile.

The standard per-mile reimbursement rate includes gas, oil, repairs and maintenance, tires, insurance, registration fees, licenses, and depreciation attributable to the business miles driven. If you request reimbursement for mileage, you will not be reimbursed separately for those costs.

**Any reimbursement of mileage claims paid to an employee in excess of rates stipulated in this policy must be refunded to the State or characterized as taxable compensation to the employee.**

**Authority:**

- Official Code of Georgia Annotated (OCGA) 50-19-5, Duties of the State Accounting Officer; recommendations for improving travel regulation policy
- GSA, Federal Travel Regulation Amendment 2005-01 as of July 1, 2005, or subsequently amended.

**Applicability:**

This policy applies to officers, officials, and employees of the executive, legislative, and judicial branches of the State who are to be reimbursed for personal vehicle mileage that occurred while conducting official State business.