

	Montana Operations Manual Policy	Category	Travel
		Effective Date	01/01/2012
		Last Revised	01/01/2018
Issuing Authority	Department of Administration Director's Office		
Mileage Reimbursement Rates			

I. Purpose

This policy provides the current mileage reimbursement rates for official state travel allowed under [2-18-503](#), MCA.

II. Scope

This policy applies to all state agencies and institutions, excluding community colleges.

III. Reimbursement Rates for Private Vehicle Travel

Allowable mileage rates are based on the standard annual mileage rate published by the United States Internal Revenue Service (IRS).

Effective January 1, 2018, allowable mileage rates for Montana are based on the IRS 2018 standard mileage rate of 54.5 cents per mile. Specific mileage reimbursement rates are dependent on:

- The traveler's employment status with the State of Montana;
- The availability of a government vehicle; and
- Total mileage driven in a calendar month.

A. Traveler is a State Employee

If a state employee, with their supervisor's prior approval, chooses to use a private vehicle when a government vehicle is available, the employee is reimbursed at 48.15% of the current IRS mileage rate. For calendar year 2018 this is 26.2 cents per mile and is referred to as Montana's "Standard Rate."

The [Personal Vehicle Use Authorization Form](#), available on the [Employee Travel](#) webpage, must be completed and approved prior to using a private vehicle for official business, and must accompany a travel claim.

B. Travel with Special Approvals

When a private vehicle is used because a government vehicle is not available, or it is in the best interest of the state not to use a government vehicle, AND either a notice of vehicle unavailability or a specific exemption is attached to the travel claim, the current IRS rate of 54.5 cents per mile is paid for the first 1,000 miles driven in a calendar month. This is referred to as the "High Rate."

A notice of vehicle unavailability is provided by the State Motor Pool if they are unable to fill a reservation request.

Specific exemptions are allowed for employees who serve on a state board, commission, committee, or advisory council unrelated to their state employment; and in cases where an employee travels 25 miles or less in any calendar day while conducting state business. The [Personal Vehicle Use Authorization Form](#), must be completed and approved prior to using a private vehicle for official business and must accompany a travel claim.

For each mile driven over 1,000 miles in a calendar month, the IRS rate is reduced to 51.5 cents per mile. This is referred to as the "Low Rate."

C. Traveler is Not a State Employee

A traveler who is a member of the legislature, juror, witness, county agent, or any person except a state employee is entitled to collect mileage at the current IRS rate of 54.5 cents per mile for the first 1,000 miles traveled in a calendar month (High Rate). For each mile driven over 1,000 miles in a calendar month they are entitled to 51.5 cents per mile (Low Rate).

IV. Reimbursement Rate for Private Airplane Travel

Effective January 1, 2018, the reimbursement rate for private airplane use is \$1.09 per nautical mile (see [2-18-503\(4\)](#), MCA). Prior authorization for mileage reimbursement for use of a private airplane for official business must be made by a responsible agency manager and must accompany a mileage reimbursement claim.

V. References

- A. [2-18-503](#), MCA
- B. United States Internal Revenue Service [2018 Standard Mileage Rates, Notice 2018-03](#)