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**M E M O R A N D U M**

TO: Agency Finance Directors

FROM: Michael Moore, CPA  
Deputy Comptroller General

SUBJECT: 2026 Mileage Rate Change

DATE: December 29, 2025

The General Appropriations Act provides for mileage reimbursements at the standard business mileage rate established by the Internal Revenue Service. Beginning on January 1, 2026, the Internal Revenue Service rate will be 72.5 cents per mile ([Notice 2026-10](#)). Reimbursement for trips taken on or after January 1, 2026, will be at the rate of 72.5 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 68.5 cents per mile for reimbursement for trips taken on or after January 1, 2026.

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

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