

**IRS Mileage Rates for Moving and Relocation (Note 1)**

**Mileage Rate Changes (Note 2)**

Mileage Type	Mileage Incurred * in 2017	Mileage Incurred * as of 1/1/2018
Non-taxable	17	N/A
Taxable	36.5	54.5
<b>Total</b>	<b>53.5</b>	<b>54.5</b>

(Note 1 - As specified in MAPP 02.02.05 and SAM 03.D.06)

(Note 2 - The IRS Mileage Rate generally reflects higher transportation costs from prior years, but the IRS also factors in recent gasoline prices. However, the IRS also notes that while gasoline is a significant factor in the Mileage Rate, other fixed and variable costs, such as depreciation and insurance, enter into the calculation.)

\* Cents per mile