

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

**Mileage Rate Changes (Note 2)**

Mileage Type	Mileage Incurred * 7-1-08 to 12-31-08	Mileage Incurred * after 2008
Non-taxable	27	24
Taxable	31.5	31
Total	58.5	55

(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