

Office of Temporary and Disability Assistance

ANDREW M. CUOMO Governor

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MICHAEL P. HEIN Acting Commissioner **BARBARA C. GUINN** Executive Deputy Commissioner

Informational Letter

Section 1					
Transmittal:	19-INF-03				
To:	Social Services District Commissioners				
Issuing Division/Office:	Employment and Income Support Programs				
Date:	March 6, 2019				
Subject:	Change in Internal Revenue Service Mileage Rates for 2019				
Suggested Distribution:	Employment Coordinators Temporary Assistance Directors SNAP Directors Staff Development Coordinators				
Contact Person(s):	OTDA Employment Services Advisor or Employment and Advancement Services Bureau at (518) 486-6106				
Attachments:	Attachment 1: IRS IR-2018-251—IRS Issues Standard Mileage Rates for 2019				
Attachment Available Online:					

Filing References

Previous ADMs/INFs	Releases Cancelled	Dept. Regs.	Soc. Serv. Law & Other Legal Ref.	Manual Ref.	Misc. Ref.
18-INF-04 17-LCM-13 17-INF-06 16-INF-03 15-LCM-18 15-INF-02 14-INF-04 13-LCM-12		385.4 385.10	332-a 333	Temporary Assistance and SNAP Employment Policy Manual Section 385.4 Section 385.10	IRS Notice IR- 2018-251

Section 2

I. Purpose

The purpose of this informational letter (INF) is to inform social services districts (districts) that beginning on January 1, 2019, the Internal Revenue Services (IRS) adjusted the standard mileage rates, resulting in an <u>increase</u> of 3.5 cents in the rate used for business mileage and an <u>increase</u> of 2 cents in the rate used for medical/moving mileage. Effective January 1, 2019, the IRS mileage rates are:

- 58 cents per mile for business mileage
- 20 cents per mile for medical/moving mileage

Unless an alternative rate is approved by OTDA as described below, a mileage rate of no more than the IRS rate for business mileage and no less than the IRS rate for medical/moving would be used by a district to reimburse Temporary Assistance (TA) and/or Supplemental Nutrition Assistance Program (SNAP) applicants and recipients who use personal transportation to attend assigned work activities.

A district may need to adjust its mileage reimbursement rate to be consistent with the rates identified in this INF.

II. Background

Section 333 of the New York State Social Services Law requires that every two years each district submit for approval to the Office of Temporary and Disability Assistance (OTDA) a local Employment Plan that describes the district's TA and SNAP employment services program. OTDA instructed districts to submit an Employment Plan for the calendar years of 2018 and 2019 with the release of <u>17-LCM-13</u>.

Section 4.1(b) of the 2018-19 Employment Plan identifies the district's efforts to assist a TA or SNAP applicant or recipient in obtaining transportation necessary to get to and from a work activity approved by the district, including any mileage reimbursement rate used by the district. OTDA established a minimum reimbursement rate of no less than the IRS established rate for medical/moving purposes, unless an approved alternate rate and methodology was submitted by a district and approved by OTDA. The maximum reimbursement rate used by a district cannot exceed the mileage reimbursement rate established by the IRS for business purposes.

III. Program Implications

Districts need to be aware of the change in the IRS mileage reimbursement rates for business and medical/moving purposes and should adjust local policies accordingly. Districts should also review their 2018-19 Employment Plan to determine if an amendment is needed and, if necessary, submit a Plan amendment following the instructions provided in 17-LCM-13. In most instances, a Plan amendment should not be required as the reimbursement rate is typically identified as equivalent to the IRS standard, without referencing a specific value.

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