TO: Heads of Federal Agencies

SUBJECT: Calendar Year (CY) 2018 Privately Owned Vehicle (POV) Mileage Reimbursement Rates and Standard Mileage Rate for Moving Purposes (Relocation Allowances)

1. What is the purpose of this bulletin? The General Services Administration (GSA) is required by statute to set the mileage reimbursement rate for privately owned automobiles (POA) as the single standard mileage rate established by the Internal Revenue Service (IRS). In addition, the IRS mileage rate for medical or moving purposes is used to determine the POA rate when a Government-furnished automobile is authorized. In addition, GSA’s annual privately owned airplane and motorcycle mileage reimbursement rate reviews, conducted pursuant to 5 U.S.C. § 5707, have resulted in rate changes. Finally, because the standard mileage rate for moving purposes, which is also established by the IRS, has changed, the reimbursement rate for a POV used in conjunction with official relocation will change.

2. What are the CY 2018 POV mileage reimbursement rates and the standard mileage rate for moving purposes?
   a. Pursuant to FTR § 301-10.303, the POA rate will be $0.545 per mile, the privately owned airplane rate will be $1.21 per mile, and the privately owned motorcycle rate will be $0.515 per mile.
   b. Pursuant to FTR § 301-10.310, the POA rate when a Government-furnished automobile is authorized will be $0.18 per mile.
   c. Pursuant to FTR § 302-4.300, the POV standard mileage rate for moving purposes will be $0.18 per mile.

3. What is the effective date of this bulletin? This bulletin is effective upon the date of publication and applies to travel and relocation performed on or after January 1, 2018, through December 31, 2018.

4. What is the background of this bulletin? This bulletin is part of the procedure for updating POV mileage reimbursement rates, as described in FTR Amendment 2010-07 (75 FR 72965, Nov. 29, 2010). Once published on the GSA website, this bulletin establishes the POV mileage reimbursement rates prescribed by GSA’s Office of Government-wide Policy (OGP) for CY 2018.

Additionally, FTR Amendments 2007-03 (72 FR 35187, Jun. 27, 2007) and 2007-06 (72
FR 70234, Dec. 11, 2007) specified that the IRS standard mileage rate for moving purposes would be the rate at which agencies will reimburse an employee for using a POV for relocation worldwide. These amendments indicated that the change to the IRS standard mileage rate for moving purposes applied to relocations on and after September 25, 2007, and that GSA would publish a bulletin announcing any changes to that rate made by the IRS thereafter.

Finally, amendments to 5 USC § 5707 provide that in any year in which the IRS establishes a single standard mileage rate for optional use by taxpayers in computing the deductible costs of operating their automobiles for business purposes, the POA mileage rate shall be the single standard mileage rate established by the IRS. This bulletin announces the changes made by the IRS to this reimbursement rate.

5. Whom should I call for further information? For clarification of content, please contact Mr. Cy Greenidge, OGP, Office of Asset and Transportation Management, at (202) 219-2349 or by e-mail at travelpolicy@gsa.gov. Please cite to FTR Bulletin 18-03.

By delegation of the Administrator of GSA,

Giancarlo Brizzi
Acting Associate Administrator
Office of Government-wide Policy