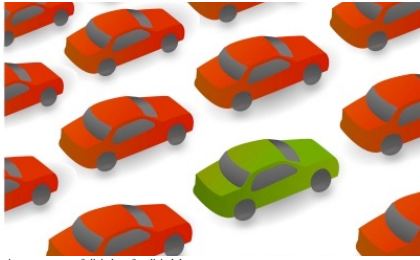


Aronson & Associates LLP



Mileage

Is my mileage expense deductible?

General Rules to Follow

From:	To:	Deductible???
Home	Normal Job Local	No
Home	Temporary Site	Yes
Temporary Site	Normal Job Local	Yes
Normal Job Location	Bus errands/meetings	Yes
Business errands/meetings	Home	Yes
Normal Job Location	2nd normal job local	Yes
Normal Job Location	Home	No
2nd Normal Job Location	Home	No

Reimbursed Mileage Expense

Accountable Plan

- Reimbursed amounts are not included on the employee's W2
- Employer reviews receipts & confirms business purpose of miles
- Employee is reimbursed & employer does record-keeping
- No deduction on the employee's tax return for any mileage that was reimbursed by the employer

Non-Accountable Plan

- Reimbursed amounts are included on the employee's W2
- Employee keeps detailed receipts & documents business purpose with mileage log.
- Miscellaneous itemized deductions (Including Employee Business Expenses) subject to the 2% AGI floor are suspended as of 2018. These expenses are not an itemized deduction for 2018 - 2025.

MILEAGE 2021

STANDARD MILEAGE RATE

= \$.56 per mile

CHARITABLE MILEAGE

= \$.14 per mile

MEDICAL MILEAGE

= \$.16 per mile

2022 Mileage Rates:

Standard mileage = TBD per mile

Charity = TBD per mile

Medical = TBD per mile