



# University of Massachusetts

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Lisa A. Calise  
Senior Vice President of  
Administration & Finance  
and Treasurer

To: Vice Chancellors for Administration and Finance

From: Lisa A. Calise

Date: December 29, 2025

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Re: New Standard Mileage Rate for Personal Autos – Effective 1/1/2026

Pursuant to Board of Trustee Policy T92-031 (Appendix B), I am hereby notifying you of the new Standard Mileage Rate increase effective January 1, 2026. Under this policy, the University Treasurer shall set rates at the levels established by the Internal Revenue Service (IRS).

The Internal Revenue Service issued Notice 2026-10 on December 29th, outlining the increase for 2026 in the allowable standard mileage rate for employees who use their vehicles for University business from 70 cents to 72.5 cents per mile (up 2.5 cents from 2025). The deductible mileage for medical and military moving expense will decrease from 21 to 20.5 cents per mile for 2026 (a decrease of .5 cent from 2025). The rate associated with miles driven in service of charitable organizations remains at 14 cents (permanently set by statute at 14 cents). These changes are effective January 1, 2026.

The University must take the appropriate steps to ensure compliance immediately.

Thank you for your attention to this matter. Please contact Kathy O'Neil (Assistant Treasurer), at (774) 528-0200 if you have any questions.

## Mileage Rate Changes

Purpose	Rates 2025	Rates 2026
Business	70	72.5
Medical/Moving	21	20.5
Charitable	14	14