

January 9, 2006

FEDERAL TRAVEL REGULATION
Amendment 2005-07

TO: Heads of Federal Agencies

SUBJECT: Amendment 2005-07, FTR Case 2005-308, 2006 Privately
Owned Vehicle Mileage Reimbursement

1. Purpose. This final rule amends the mileage reimbursement rate for use of a privately owned automobile (POA) on official travel to reflect the decrease in the single standard mileage rate established by the Internal Revenue Service (IRS). 5 U.S.C. 5704(a)(1) prohibits GSA from exceeding the single standard mileage rate established by the IRS. Accordingly, the FTR is amended to decrease the reimbursement of operating a POA from \$0.485 to \$0.445 per mile.

2. Background. Pursuant to 5 U.S.C 5707(b), the Administrator of General Services has the responsibility to prescribe the privately owned vehicle (POV) mileage reimbursement rates to which Federal employees are entitled when using their privately owned airplanes, automobiles, and motorcycles while engaged on official business. As provided for in 5 U.S.C. 5704(a)(1), the automobile reimbursement rate established by the Administrator of General Services cannot exceed the single standard mileage rate established by the Internal Revenue Service (IRS) for purposes of calculating the deductible costs of operating an automobile for business purposes. The IRS issued Revenue Procedure 2005-78 announcing the new single standard mileage rate for automobiles would be \$0.445 per mile effective on January 1, 2006. At this time, this change only affects the mileage reimbursement for privately owned automobiles. GSA is obtaining data from industry sources to determine if an increase or decrease in the mileage reimbursement allowances is warranted for motorcycles and airplanes.

3. Effective date: This final rule is effective January 6, 2006.

Applicability date: This final rule is effective for travel performed on and after January 1, 2006.

4. Explanation of changes. This final rule amends the Federal Travel Regulation (FTR) in section 301-10.303 by revising the privately owned automobile reimbursement rate to read \$0.445.

5. Filing instructions. Remove and insert the following pages to the FTR:

Remove page(s):

301-10-9 and 301-10-10

Insert page(s):

301-10-9 and 301-10-10



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Attachment

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taken over the full coach fare for the flights that you would have taken had you not engaged in personal activities during the trip, *i.e.*, for a wholly personal trip, you must pay the full coach fare for the entire trip;

(2) For travel authorized under 10 U.S.C. 4744 and regulations implementing that statute, or when you or your dependents are stationed by the Government in a remote location with no access to regularly scheduled commercial airline service and are authorized to use Government aircraft, you do not have to reimburse the Government.

(c) For political travel on a Government aircraft (*i.e.*, for any trip or part of a trip during which you engage in political activities), the Government must be reimbursed the excess of the full coach fare for all flights taken on the trip over the full coach fare for the flights that you would have taken had you not engaged in political activities, except if other law or regulation specifies a different amount (see, e.g., 11 CFR 106.3, “Allocation of Expenses between Campaign and Non-campaign Related Travel.”), in which case the amount reimbursed is the amount required by such law or regulation.

Note to §301-10.264: Except for required use travel, any use of Government aircraft for personal or political activities shall not cause an increase in the actual costs to the Government of operating the aircraft.

§301-10.265 Will my travel on Government aircraft be reported?

Your travel on Government aircraft will not be reported unless you are a senior Federal official, or a non-Federal traveler. (Travel under 10 U.S.C. 6744 is not reported.) If you are a senior Federal official or a non-Federal traveler, any use you make of Government aircraft, *i.e.*, as a passenger, crewmember, or qualified non-crewmember, will be reported to the General Services Administration (GSA) by the agency that owns or hires the Government aircraft. (Agencies must maintain information on classified trips, but do not report classified trips to GSA.)

§301-10.266 Is information available to the public about travel on Government aircraft by senior Federal officials and non-Federal travelers?

Yes, an agency that authorizes travel on Government aircraft and an agency that owns or hires Government aircraft must make records about travelers on those aircraft available to the public in response to written requests under the Freedom of Information Act (5 U.S.C. 552), except for portions

exempt from disclosure under that Act (such as classified information).

Subpart D—Privately Owned Vehicle (POV)

§301-10.300 When may I use a POV for official travel?

When authorized by your agency.

§301-10.301 How do I compute my mileage reimbursement?

You compute mileage reimbursement by multiplying the distance traveled, determined under [§301-10.302](#) of this subpart by the applicable mileage rate prescribed in [§301-10.303](#) of this subpart.

§301-10.302 How do I determine distance measurements for my travel?

If you travel by	The distance between your origin and destination is
Privately owned automobile or privately owned motorcycle.	As shown in paper or electronic standard highway mileage guides, or the actual miles driven as determined from odometer readings.
Privately owned aircraft.	As determined from charts issued by the Federal Aviation Administration (FAA). You may include in your travel claim with an explanation any additional air mileage resulting from a detour necessary due to adverse weather, mechanical difficulty, or other unusual conditions. If a required deviation is such that airway mileage charts are not adequate to determine distance, you may use the formula of flight time multiplied by cruising speed of the aircraft to determine distance.

§301-10.303 What am I reimbursed when use of a POV is determined by my agency to be advantageous to the Government?

For use of a	Your reimbursement is
Privately owned aircraft (e.g., helicopter, except an airplane).	Actual cost of operation (i.e., fuel, oil, plus the additional expenses listed in §301-10.304).
Privately owned airplane.	¹ 1.07
Privately owned automobile.	¹ 0.445
Privately owned motorcycle.	¹ 0.305

¹ Per mile.

§301-10.304 What expenses are allowable in addition to the allowances prescribed in §301-10.303?

Following is a chart listing the reimbursable and non-reimbursable expenses:

Reimbursable expenses in addition to mileage allowance	Non-reimbursable expenses included in the mileage allowance
Parking fees; ferry fees; bridge, road, and tunnel fees; and aircraft or airplane parking, landing, and tie-down fees.	Charges for repairs, depreciation, replacements, grease, oil, antifreeze, towage and similar speculative expenses, gasoline, insurance, state and Federal taxes.

§301-10.305 How is reimbursement handled if another person(s) travels in a POV with me?

If another employee(s) travels with you on the same trip in the same POV, mileage is payable to only one of you. No deduction will be made from your mileage allowance if other passengers contribute to defraying your expenses.

§301-10.306 What will I be reimbursed if authorized to use a POV instead of a taxi between my residence and office to a common carrier terminal, or from my residence directly to a common carrier terminal on travel requiring an overnight stay?

If determined advantageous to the Government, you will be reimbursed on a mileage basis plus other allowable costs for round-trip travel on the beginning and/or ending of travel between the points involved.

§301-10.307 What will I be reimbursed if I use a POV to transport other employees?

Using a POV to transport other employees is strictly voluntary and you may be reimbursed in accordance with §301-10.305.

§301-10.308 What will I be reimbursed if I park my POV at a common carrier terminal while I am away from my official station?

Your agency may reimburse your parking fee as an allowable transportation expense not to exceed the cost of taxi fare to/from the terminal.

§301-10.309 What will I be reimbursed if I am authorized to use common carrier transportation and I use a POV instead?

You will be reimbursed on a mileage basis (see §301-10.303), plus per diem, not to exceed the total constructive cost of the authorized method of common carrier transportation plus per diem. Your agency must determine the constructive cost of transportation and per diem by common carrier under the rules in §301-10.310.

§301-10.310 What will I be reimbursed if I am authorized to use a Government automobile and I use a privately owned automobile instead?

(a) *Reimbursement based on Government costs*—Unless you are committed to using a Government automobile as provided in paragraph (b) of this section, your reimbursement will be limited to the cost that would be incurred for use of a Government automobile, which in CONUS is 28.5 cents per mile. If your agency determines the cost of providing a Government automobile would be higher because of unusual circumstances, it may allow reimbursement not to exceed the mileage rate provided in §301-10.303 for a privately owned automobile.

In addition, you may be reimbursed other allowable expenses as provided in §301-10.304.

(b) *Partial reimbursement when you are committed to use a Government owned automobile*—When you are committed to use a Government automobile or would not ordinarily be authorized to use a privately owned automobile due to the availability of a Government automobile, but nevertheless request to use a privately owned automobile, you will be reimbursed 12.5 cents per mile. This is the approximate cost of operating a Government automobile, fixed costs excluded. In addition, parking fees, bridge, road and tunnel fees are reimbursable.

Subpart E—Special Conveyances

§301-10.400 What types of special conveyances may my agency authorize me to use?

Your agency may authorize/approve use of:

- (a) Taxicabs as specified in §§301-10.420 through 301-10.421 of this chapter;
- (b) Commercial rental automobiles as specified in §§301-10.450 through 301-10.453 of this chapter; or
- (c) Any other special conveyance when determined to be advantageous to the Government.

§301-10.401 What types of charges are reimbursable for use of a special conveyance?

Actual expenses that your agency determines are necessary, including, but not limited to:

- (a) Gasoline and oil;
- (b) Rental of a garage, hangar, or boathouse;
- (c) Feeding and stabling of horses;
- (d) Per diem of operator; and
- (e) Ferriage, tolls, etc.

§301-10.402 What will I be reimbursed if I am authorized to use a special conveyance and I use a POV instead?

You will be reimbursed the mileage cost for the use of your POV, and additional expenses such as parking fees, bridge,