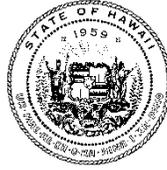


DAVID Y. IGE
GOVERNOR



DOUGLAS MURDOCK
Comptroller

AUDREY HIDANO
Deputy Comptroller

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

December 31, 2015

COMPTROLLER'S MEMORANDUM NO. 2015-27

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

FROM: Douglas Murdock, Comptroller

SUBJECT: 2016 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

The Internal Revenue Service has announced in Notice 2016-01 that the standard mileage rate to be used in computing the value of the business use of an automobile for 2016 is 54 cents per mile.

As a reminder, for those employees not covered by collective bargaining agreements which adhere to the IRS issued rates, any amounts paid in excess of the 54 cents per mile must be reported as a taxable income.

Please forward this information to offices in your department responsible for computing the taxable portion of mileage reimbursements to your employees.