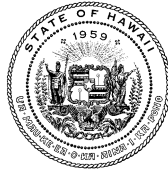


DAVID Y. IGE  
GOVERNOR




CURT T. OTAGURO  
COMPTROLLER  
  
AUDREY HIDANO  
DEPUTY COMPTROLLER

**STATE OF HAWAII**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES**

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

June 15, 2022

**COMPTROLLER'S MEMORANDUM NO. 2021-22 - AMENDED**

TO: Heads of Departments and Agencies  
ATTN: Fiscal Offices  
FROM: Curt T. Otaguro, Comptroller   
SUBJECT: 2022 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

The Internal Revenue Service has announced in Notice 2022-03 that the standard mileage rate to be used in computing the value of the business use of an automobile for 2022 is 58.5 cents per mile.

The standard mileage rate paid or incurred by the employee on or after July 1, 2022 is 62.50 cents per mile per modification of Notice 2022-3, 2022-2 I.R.B. 308.

As a reminder, for those employees not covered by collective bargaining agreements that adhere to the IRS issued rates, any amounts paid in excess of the 58.5 cents per mile for the period of January 1 to June 30, 2022 or 62.50 cents per mile on or after July 1, 2022 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.