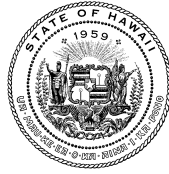


DAVID Y. IGE
GOVERNOR




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

December 23, 2021

COMPTROLLER'S MEMORANDUM NO. 2021-22

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.

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 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.