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**STATE OF HAWAI'I | KA MOKU'ĀINA O HAWAI'I**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWE LAULĀ**  
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January 2, 2025

**COMPTROLLER'S MEMORANDUM NO. 2025-01**

TO: Heads of Departments and Agencies  
ATTN: Fiscal Offices  
FROM: Keith A. Regan, Comptroller   
SUBJECT: 2025 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

The Internal Revenue Service has announced in Notice 2025-05 that the standard mileage rate to be used in computing the value of the business use of an automobile for 2025 is 70.0 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 70.0 cents per mile must be reported as taxable income.

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