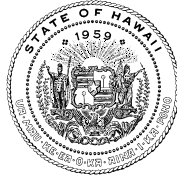


JOSH GREEN, M.D.  
GOVERNOR  
KE KIA'ĀINA



KEITH A. REGAN  
COMPTROLLER  
KA LUNA HO'OMALU HANA LAULĀ

MEOH-LENG SILLIMAN  
DEPUTY COMPTROLLER  
KA HOPE LUNA HO'OMALU HANA LAULĀ


**STATE OF HAWAI'I | KA MOKU'ĀINA O HAWAI'I**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWE LAULĀ**  
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

January 12, 2026

**COMPTROLLER'S MEMORANDUM NO. 2026-01**

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

FROM: Keith A. Regan, Comptroller 

SUBJECT: 2026 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

The Internal Revenue Service has announced in Notice 2026-10 that the standard mileage rate to be used in computing the value of the business use of an automobile for 2026 is 72.5 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 72.5 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.