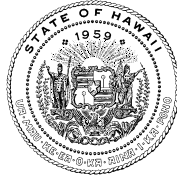


JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



KEITH A. REGAN
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KA LUNA HO'OMALU HANA LAULĀ

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

July 22, 2026

COMPTROLLER'S MEMORANDUM NO. 2026-15

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

FROM: Meoh-Leng Silliman, Acting Comptroller  for

SUBJECT: 2026 Standard Mileage Rate Announced by Internal Revenue Service (IRS)
effective July 1, 2026

The Internal Revenue Service has announced in Notice 2026-11 that the standard mileage rate to be used in computing the value of the business use of an automobile effective for mileage incurred on or after July 1, 2026 is 76.0 cents per mile.

The standard mileage rate of 72.5 cents per mile is still applicable to mileage incurred from January 1, 2026 to June 30, 2026 (**Comptroller's Memorandum No. 2026-01**).

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 72.5 and 76.0 cents per mile, respectively, 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.