

FAIRFIELD TOWNSHIP
RESOLUTION NO. 20-03

**RESOLUTION ESTABLISHING MILEAGE REIMBURSEMENT RATE TO BE BASED ON
RATE ESTABLISHED BY THE INTERNAL REVENUE SERVICE,
EFFECTIVE DATE JANUARY 1, 2020.**

WHEREAS: A policy has been established concerning mileage reimbursement pertaining to Official Township business; and

WHEREAS: The Fairfield Township Board of Trustees is seeking an impartial, current, equitable rate of compensation for Elected Officials and employees concerning reimbursement.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of Fairfield Township, Butler County, Ohio, as follows;

SECTION 1: The Board hereby, authorizes the rate to be set based on the mileage reimbursement rate as established by the Internal Revenue Service of the United States of America. The Fiscal Officer is directed to confirm this rate which is 57.5 cents per mile and establish such rate and make adjustments to the rate when adjusted by the IRS, attached hereto as Exhibit "A".

SECTION 2: The Board hereby dispenses with the requirement that this resolution be read on two separate days, pursuant to RC 504.10, and authorizes the adoption of this resolution upon its first reading.

SECTION 3 This resolution is the subject of the general authority granted to the Board of Trustees through the Ohio Revised Code and not the specific authority granted to the Board of Trustees through the status as a Limited Home Rule Township.

SECTION 4: That it is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in meetings open to the public, in compliance with all legal requirements including §121.22 of the Ohio Revised Code.

SECTION 5: This resolution shall take effect at the earliest period allowed by law.

Adopted: January 8, 2020

Board of Trustees

Vote of Trustees

Shannon Hartkemeyer: Shannon Hartkemeyer
Joe McAbee: Joe McAbee
Susan Berding: Susan Berding

yes
yes
yes

AUTHENTICATION

This is to certify that this is a resolution which was duly passed, and filed with the Fairfield Township Fiscal Officer this 8th day of January, 2020.

ATTEST:

Shelly Schultz
Shelly Schultz, Fairfield Township Fiscal Officer

APPROVED AS TO FORM:

Lawrence E. Barbieri, Township Law Director



IRS issues standard mileage rates for 2020

IR-2019-215, December 31, 2019

WASHINGTON — The Internal Revenue Service today issued the 2020 optional standard mileage rates (PDF) used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on January 1, 2020, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 57.5 cents per mile driven for business use, down one half of a cent from the rate for 2019,
- 17 cents per mile driven for medical or moving purposes, down three cents from the rate for 2019, and
- 14 cents per mile driven in service of charitable organizations.

The business mileage rate decreased one half of a cent for business travel driven and three cents for medical and certain moving expense from the rates for 2019. The charitable rate is set by statute and remains unchanged.

It is important to note that under the Tax Cuts and Jobs Act, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. Taxpayers also cannot claim a deduction for moving expenses, except members of the Armed Forces on active duty moving under orders to a permanent change of station. For more details, see Rev. Proc. 2019-46 (PDF).

The standard mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than five vehicles used simultaneously. These and other limitations are described in section 4.05 of Rev. Proc. 2019-46 (PDF).