

FAIRFIELD TOWNSHIP
RESOLUTION NO. 24-03

**RESOLUTION ESTABLISHING MILEAGE REIMBURSEMENT RATE TO BE BASED ON
RATE ESTABLISHED BY THE INTERNAL REVENUE SERVICE,
EFFECTIVE DATE JANUARY 1, 2024.**

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 .67 cents per mile and establish such rate and adjust 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 9, 2024

Board of Trustees

Michael Berding: _____

Shannon Hartkemeyer: _____

Joe McAbee: _____

Vote of Trustees

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 9th day of January, 2024.

ATTEST:

Shelly Schultz

Shelly Schultz, Fairfield Township Fiscal Officer

APPROVED AS TO FORM:

Lawrence E. Barbieri

Lawrence E. Barbieri, Township Assistant Law Director

IRS issues standard mileage rates for 2024; mileage rate increases to 67 cents a mile, up 1.5 cents from 2023

IR-2023-239, Dec. 14, 2023

WASHINGTON — The Internal Revenue Service today issued the 2024 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2024, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 67 cents per mile driven for business use, up 1.5 cents from 2023.
- 21 cents per mile driven for medical or moving purposes for qualified active-duty members of the Armed Forces, a decrease of 1 cent from 2023.
- 14 cents per mile driven in service of charitable organizations; the rate is set by statute and remains unchanged from 2023.

These rates apply to electric and hybrid-electric automobiles as well as gasoline and diesel-powered vehicles.

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.

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, unless they are members of the Armed Forces on active duty moving under orders to a permanent change of station. For more details see [Moving expenses for members of the armed forces](#).

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

Taxpayers can use the standard mileage rate but generally must opt to use it in the first year the car is available for business use. Then, in later years, they can choose either the standard