



## Medical Mileage Rates for the Second Half of 2022

On June 9, 2022, the Internal Revenue Service (IRS) announced an increase in the 2022 standard medical mileage rate for the final six months of 2022.<sup>1</sup> Effective July 1, 2022, the new rate for when an automobile is used to obtain medical care – which may be deductible under Internal Revenue Code § 213 if it is primarily for, and essential to, the medical care – is 22 cents per mile for the remainder of 2022, which is an increase from the rate of 18 cents per mile effective January 1 – June 30, 2022.<sup>2</sup>

Mileage to and from a medical service is generally an eligible expense under a Healthcare Flexible Spending Account, Health Reimbursement Arrangement, or Health Savings Account.

As gas prices continue to rise, this standard mileage rate increase is welcome relief. While no direct action is required, individual taxpayers should note this increase (and its effective date) when preparing their Calendar Year 2022 income tax filings.

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This general summary is intended to educate employers and plan sponsors on the potential effects of recent government guidance on employee benefit plans. This summary is not and should not be construed as legal or tax advice. The government's guidance is complex and very fact specific. As always, we strongly encourage employers and plan sponsors to consult competent legal or benefits counsel for all guidance on how the actions apply in their circumstances.

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<sup>1</sup> <https://www.irs.gov/pub/irs-drop/a-22-13.pdf>

<sup>2</sup> <https://www.irs.gov/pub/irs-drop/n-22-03.pdf>