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To: LCMS Leadership Group  
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From: Karen Sansone

CC: Gerry Alimagno  
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Ross Stroh  
Helen Lamb

Dated: December 14, 2018

Subject: Standard Mileage Rate effective 1/1/2019

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**Changing on 1/1/2019, IRS has increased the standard business mileage rate to 58¢ per mile** (from 54.5¢ in effect since 1/1/18). The standard medical mileage rate has likewise increased to 20¢ per mile (from 18¢). These new rates apply to mileage reimbursements paid to an employee on or after January 1, 2019 with respect to transportation expenses paid or incurred by the employee on or after January 1, 2019.

The rate used for charitable deduction purposes, set by statute rather than IRS, remains at 14¢ per mile.

Please share this information with your staff. As usual, contact me if you have any questions concerning this change.