



**TOWNSHIP OF NORTH FAYETTE
RESOLUTION NO. 14-24**

**A RESOLUTION OF THE TOWNSHIP OF NORTH FAYETTE, COUNTY OF ALLEGHENY,
COMMONWEALTH OF PENNSYLVANIA, SETTING THE STANDARD MILEAGE RATE FOR
FISCAL YEAR 2024.**

WHEREAS, the Township of North Fayette (hereinafter "Township"), is a Municipal Corporation, duly organized and existing under the laws of the Commonwealth of Pennsylvania; and

WHEREAS, Township employees and officials (known hereafter as "employees") often use their personal automobiles for official use; and

WHEREAS, the Internal Revenue Service (hereinafter "IRS") of the United States Department of the Treasury allows employees to deduct the costs of operating a vehicle for official use, including business travel, using either actual expenses or a standard mileage rate; and

WHEREAS, the IRS permits employers to reimburse the employees through a standard mileage rate allowance in lieu of actual automobile expenses; and

WHEREAS, the standard mileage rate is considered to cover all expenses of operating a vehicle, including insurance, maintenance, tires, oil and so on. It does not include parking or toll charges; and

WHEREAS, mileage-rate reimbursements for allowable business travel or official use are excludable from the wages of the employee if equal to or less than the standard federal mileage rate and the employee accounts for the business miles driven by maintaining an accurate mileage log (IRC Section 274(d)); and

WHEREAS, reimbursements for non-business travel or personal use, including commuting, are always taxable even if paid at or below the federal mileage rate and are to be included in regular wages and subject to all income and employment taxes, and

WHEREAS, personal commuting between the residence and the principal place of business is considered non-business travel or personal use; and

WHEREAS, the IRS has established the standard mileage rate for business travel at \$0.67 per mile for 2024 or as otherwise approved by the IRS.

NOW THEREFORE, BE IT RESOLVED, by the Board of Supervisors of the Township of North Fayette hereby resolves as follows, incorporating the above recitals by reference:

- SECTION 1.** That the official mileage rate for reimbursement for use of a personal vehicle in the conduct of official Township business is hereby fixed at \$0.67 per mile.
- SECTION 2.** To be reimbursed, employees must receive prior permission from the Township Manager to use their vehicle for official use, and must comply with all applicable IRS regulations, including keeping an accurate log of mileage driven by completing the attached IRS Mileage Log form (Attachment "A").
- SECTION 3.** The Director of Budget & Finance is hereby directed and authorized to reimburse employees for eligible expenses through the payroll process and include payments in the second paycheck issued each month for expenses incurred in the previous month.
- SECTION 4.** The Township Manager is hereby directed and authorized to implement additional policies and procedures to facilitate reimbursement payments.
- SECTION 5.** All prior resolutions are hereby repealed in whole or in part to the extent inconsistent herewith.
- SECTION 6.** This Resolution shall take effect immediately and be retroactive to January 1, 2024.

AND NOW, this 13th day of February 2024, upon motion duly made and seconded, the foregoing **RESOLUTION** is hereby adopted.

ATTEST:

**TOWNSHIP OF NORTH FAYETTE
BOARD OF SUPERVISORS**


James Mangan
Township Manager


James Morosetti, Chairman

EXHIBIT 'A'

TOWNSHIP OF NORTH FAYETTE

IRS MILEAGE LOG FORM

