



JUDICIAL COUNCIL OF CALIFORNIA

455 Golden Gate Avenue • San Francisco, California 94102-3688
Telephone 415-865-4200 • Fax 415-865-4205 • TDD 415-865-4272

MEMORANDUM

Date

December 28, 2020

Action Requested

Review and Implement; Effective 1/01/2021
Supersedes Finance Memo TC 2020-01

To

Presiding Judges of the Superior Courts
Executive Officers of the Superior Courts
Fiscal Contacts of the Superior Courts

Deadline

N/A

From

Doug Kauffroath, Director
Branch Accounting and Procurement

Contact

Robert Downs, Principal Manager
Trial Court Administrative Services
(916) 643-7018 phone
robert.downs@jud.ca.gov

Subject

Finance Memo TC 2021-01
Personal Vehicle Mileage Reimbursement
Rate Change

New Mileage Rate

Effective January 1, 2021, the Internal Revenue Service is adjusting the standard personal mileage reimbursement rate to 56.0 cents per mile.

Per the Trial Court Financial Policies and Procedures Manual, Policy no. FIN 8.03: “Personal vehicle mileage is reimbursable at the current federal mileage reimbursement rate established by the IRS that corresponds to the date/s of travel.” As a result, judicial officers and those judicial branch employees authorized to use a personal vehicle on official business for travel occurring on or after January 1, 2021, may be reimbursed up to the new federal standard mileage rate. This change supersedes Finance Memo TC 2020-01, which established a reimbursement rate of 57.5 cents per mile.

This policy does not change any terms of an executed memorandum of understanding or agreement by and between a recognized employee organization and a trial court, entered into before January 1, 2021.

Maintenance, Insurance Coverage, Other Items Included in New Rate

The approved standard mileage rate includes all costs related to the operation and maintenance of the personal vehicle, including primary liability and comprehensive insurance coverage. Should a settlement or judgment arising out of an accident exhaust the judicial officer's or employee's primary policy limit, the State of California's Motor Vehicle Liability Program provides unlimited excess coverage.

Rate Change for Contract Court Interpreters

This mileage rate also applies to contract court interpreters who work in your court. The January 1, 2021, effective date is in accordance with the revised Payment Policies for Contract Court Interpreters adopted by the Judicial Council in August 2007. The mileage provision in the council's policies states: "The rate of reimbursement is the rate as authorized by the state."

No Change in Juror Reimbursement

The mileage reimbursement rate change to 56.0 cents does not apply to jurors, however. Code of Civil Procedure (CCP) section 215(c) specifically states that jurors shall be reimbursed, "at the rate of thirty-four cents (\$0.34) per mile for each mile actually traveled in attending court as a juror after the first day, in going only." That section sets forth a specific reimbursement rate and does not tie the mileage reimbursement rate for jurors to the standard mileage rate. Accordingly, at present, jurors will continue to receive the 34 cents per mile rate, one-way, as specified by statute.

Please distribute this information to all impacted court personnel including jury managers.

Thank you.

DK/RD/es