



Judicial Council of California

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M E M O R A N D U M

Date

December 29, 2022

Action Requested

Review and Implement; Effective 1/1/2023
Supersedes Finance Memo TC 2022-02

To

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

Deadline

N/A

From

Jason Lopez, Director
Branch Accounting and Procurement

Contact

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Subject

Finance Memo TC 2023-01
Personal Vehicle Mileage Reimbursement
Rate Change

New Mileage Rate

Effective January 1, 2023, the Internal Revenue Service is adjusting the standard personal mileage reimbursement rate from 62.5 cents per mile to 65.5 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 dates 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, 2023, may be reimbursed up to the new federal standard mileage rate. This change supersedes Finance Memo TC 2022-02, which established a reimbursement rate of 62.5 cents per mile, effective July 1, 2022.

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, 2023.

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, 2023 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 65.5 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.

JL/RD/SW/es