



Judicial Council of California

455 Golden Gate Avenue · San Francisco, California 94102-3688

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MEMORANDUM

Date

July 13, 2026

Action Requested

Review and Implement, Effective July 1, 2026; Supersedes Finance Memo TC 2026-01

To

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

Deadline

N/A

From

Jason Lopez, Director
Branch Accounting and Procurement

Contact

Shaneen Williams, Principal Manager
Trial Court Administrative Services
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Subject

Finance Memo TC 2026-02: Personal Vehicle
Mileage Reimbursement Rate Change

New Mileage Rate

Effective July 1, 2026, the Internal Revenue Service (IRS) adjusted the standard personal mileage reimbursement rate from 72.5 cents per mile to 76 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 July 1, 2026, may be reimbursed up to the new federal standard mileage rate. This change supersedes Finance Memo TC 2026-01, which established a reimbursement rate of 72.5 cents per mile, effective January 1, 2026. 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 before July 1, 2026.

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Maintenance, Insurance Coverage, and 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 effective date of July 1, 2026, is in accordance with the revised Payment Policies for Contract Court Interpreters adopted by the Judicial Council in July 2021. The mileage provision in the council's policies states, reimbursement for personal vehicle usage must be made in accordance with the *Trial Court Financial Policies and Procedures Manual*, Policy No. FIN 8.03, which states, "Personal vehicle mileage is reimbursable at the current federal mileage reimbursement rate established by the IRS that corresponds to the dates of travel."

No Change in Juror Reimbursement

The mileage reimbursement rate change to 76 cents does not apply to jurors. However, Code of Civil Procedure (CCP) section 215(c) specifically states that jurors will be reimbursed "at the rate of thirty-four cents (\$0.34) per mile for each mile actually traveled in attending and returning from court as a juror after the first day." That section sets forth a specific reimbursement rate and does not tie the mileage reimbursement rate for jurors to the standard mileage rate. Accordingly, jurors will continue to receive the 34 cents per mile rate as specified by statute. Assembly Bill No. 1981, approved by the Governor on September 15, 2022, amended CCP section 215(c) requiring juror mileage reimbursement to apply to travel both to and from court. Previously, the procedure required juror mileage reimbursement "in going only."

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

Thank you.

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JL/SW/es

cc: Hon. Patricia Guerrero, Chief Justice of California
Ms. Michelle Curran, Administrative Director
Mr. Robert Oyung, Chief Deputy Director
Ms. Erika Sperbeck, Chief Administrative Officer
Ms. Francine Byrne, Chief Operating Officer