



**Commonwealth of Massachusetts
Executive Office of Health and Human Services
Department of Transitional Assistance**


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**Online Guide Transmittal 2025-2
January 10, 2025**

To: Department of Transitional Assistance Staff
From:  Sarah Stuart, Associate Commissioner for Local Implementation and Special Populations
Re: Cross Program: Federal Mileage Rate Update

Overview

Effective immediately, the new federal mileage rate of 70 cents must be used when calculating allowable transportation costs to be applied as a medical expense deduction or a dependent care expense deduction.

The new mileage rate represents an **increase** when compared to last year's rate.

Purpose

The purpose of this Online Guide Transmittal is to advise staff of the updated federal mileage rate for 2025.

**Revised Online
Guide Page**

Topic: SNAP
Book: Expenses and Deductions
Chapter: Dependent Care Expenses
Page: Federal Mileage Rates – Dependent Care

Topic: SNAP
Book: Expenses and Deductions
Chapter: Health Insurance/Medical Expenses
Sub Chapter: Medical Expenses
Page: Federal Mileage Rates – Medical

Questions

If you have any policy or procedural questions, after conferring with the appropriate TAO personnel, please have your Systems Information Specialists or TAO management email them to [DTA.Procedural Issues](#).

Systems issues should be directed to the Systems Support Help Desk.

Federal Mileage Rates - Dependent Care

The following table contains the federal mileage rate allowable for transportation to and from dependent care and medical care. To calculate the credit for mileage, you must multiply the Federal Mileage Rate by the number of miles travelled. Staff may use this [Excel spreadsheet](#) to assist in the calculation of mileage

Federal Mileage Rates	
Calendar Year	Rate in Cents
2025	70
2024	67
2023	65.5
2022	58.5 (01/01/22 to 06/30/22) 62.5 (07/01/22 to 12/31/22)
2021	56
2020	57.5
2019	58
2018	54.5
2017	53.5
2016	54
2015	57.5

Important	You must not assume that all transportation expenses are round-trip. When discussing mileage-related expenses with clients, it is important that you establish whether the mileage declared is one-way or round-trip.
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Like Medical Expenses – [Overview of Medical Expense Deduction](#), clients may verify the addresses and frequencies of eligible transportation costs by providing a telephonic self-declaration via the telephonic signature line. Once the client provides the telephonic self-declaration, you must mark the eligible transportation costs as verified in the Verifications tab by selecting Other under Documents of Evidence, typing “Telephonic Self-Declaration” in the textbox, and clicking Save.

You must enter the home address of the client and the destination of the trip into a map service such as Google Maps or MapQuest. These sites will provide mileage, based on a default route. The default route is to be used to calculate the allowable expense, unless the client indicates that they take a different route.

You must save the route results and calculation and attach it the case narrative. Clients must not be asked to provide these printouts. You must include a clear explanation of the expense in the case narrative.

Example 1

Rhonda travels 10 miles round-trip to drive their child Steven to daycare. Using the 2025 Federal Mileage Rate, the mileage expense would be calculated:

10 roundtrip miles x \$0.70 = \$7 per trip.

Example 2

Ashley travels 5 miles one-way to drive their child Lindsey to daycare but does not pick them up in the afternoon. Using the 2025 Federal Mileage Rate, the mileage expense would be calculated:

5 one-way miles x \$0.70= \$3.50 per trip.

Example 3

Ben travels 4 miles one-way between their home and their child Chris’ daycare. On Monday, Wednesday, and Friday, Ben drives Chris to and from daycare. On Tuesday and Thursday, Ben drives Chris to daycare, but then Chris is brought home by the parents of another child at the daycare because Ben works late on these days. Using the 2025 Federal Mileage Rate, the mileage expense would be calculated:

8 round-trip miles x \$0.70 = \$5.60 per trip

\$5.60 x 3 days = \$16.80

4 one-way miles x \$0.70 = \$2.80 per trip

\$2.80 x 2 days = \$5.60

\$16.80 + \$5.60 = \$22.40 per week

Last Update: January 10, 2025

Federal Mileage Rates – Medical

The following table contains the federal mileage rate allowable for transportation to and from dependent care and medical care. To calculate the credit for mileage, you must multiply the Federal Mileage Rate by the number of miles travelled round-trip. Staff may use this [Excel spreadsheet](#) to assist in the calculation of mileage.

EXAMPLE: Lauren travels 10 miles round-trip to drive to their Primary Care Physician. Using the 2025 Federal Mileage Rate, the credit expense would be calculated: 10 roundtrip miles x \$0.70= \$7 per trip.

Clients may verify the addresses and frequencies of eligible transportation costs by providing a telephonic self-declaration via the [Telephonic Signature](#) line. Once the client provides the telephonic self-declaration, you must mark the eligible transportation costs as verified in the Verifications tab by selecting Other under Documents of Evidence, typing "Telephonic Self-Declaration" in the textbox, and clicking Save.

Reminder	If the client submits a written and signed self-declaration for any self-declarable verification item, you must accept the verification. Do NOT direct the client to resubmit the self-declaration using the telephonic signature line.
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You must enter the home address of the client and the destination of the trip into a map service such as Google Maps or MapQuest. These sites will provide mileage based on a default route. The default route should be used to calculate the allowable expense unless the client indicates that they take a different route.

You must save the route results and calculation and attach to the case narrative. Clients must not be asked to provide these printouts. You must include a clear explanation of the expense in the case narrative.

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