



## 2018 reimbursement rate for use of a personal automobile

Minnesota Campaign Finance and Public Disclosure Board

A volunteer may use their personal automobile in support of a candidate, political committee, political fund, or political party unit, and the use of the car will not be an in-kind contribution. This treatment of automobile use also applies to use of the candidate's automobile by the candidate in support of the campaign.

This does not prevent a committee from reimbursing a volunteer or candidate for the use of their car. Reimbursement remains an option, but if the volunteer or candidate decides to forego reimbursement then the use of the automobile is no longer a reportable transaction.

If reimbursement does occur the use of a personal car should be paid at the 2018 IRS Mileage Rate which is **54.5** cents per mile.

A candidate's committee will report a reimbursement as either campaign expenditure or a non-campaign disbursement depending on the activity for which the automobile was used. The following table outlines the appropriate reporting of a reimbursement for use of a personal car.

<b>Purpose of Reimbursement</b>	<b>Report the amount as:</b>
1. To reimburse candidates and volunteers engaged in campaign activities.	Campaign expenditure
2. To reimburse incumbents engaged in activities related to constituent services.*	Non-campaign disbursement
3. If the candidate or volunteer prefers not to be reimbursed for mileage.	Do not report the use of the car.

\* If the incumbent is reimbursed for mileage by the legislature, the campaign committee must not reimburse for the same mileage.

A political party unit, political committee, or political fund should report a reimbursement to a volunteer or staff as a general expenditure.