



## Village of Wagon Mound Resolution No. 2024-11

### A RESOLUTION INCREASING THE VILLAGE PER DIEM RATES

**WHEREAS**, The Village of Wagon Mound recognizes the State of New Mexico Department of Finance & Administration increased State per diem rates for calendar year 2024; and

**WHEREAS**, The Village of Wagon Mound recognizes the 2024 State of New Mexico per diem rates were calculated with consideration of the standard rates established by the United States General Services Administration (GSA); and

**WHEREAS**, The Village of Wagon Mound acknowledges costs associated with work related travel have increased; and

**WHEREAS**, The Village of Wagon Mound Governing Body desires the Village's per diem rates to be compliant and remain consistent with the State of New Mexico and federal per diem rates;

**NOW THEREFORE, BE IT RESOLVED** the Village of Wagon Mound Governing Body is increasing per diem rates to the calendar year 2024 rates published by the State of New Mexico Department of Finance & Administration (DFA) to become effective immediately. See attached GSA Reimbursement Rates Tables listing federal and State of New Mexico rates and IRS Publication confirming current rates.

Passed, Approved, Adopted this 8<sup>th</sup> day of October 2024

Andres Martinez, Mayor

Eldie R. Cruz, Mayor Pro Tem

Paul A. Miera, Councilor

Claudia M. Martinez, Councilor

Gabriel D. Maestas, Councilor

ATTEST:

  
Amber L. Anguiano, Clerk Treasurer

(SEAL)





# IRS issues standard mileage rates for 2024; mileage rate increases to 67 cents a mile, up 1.5 cents from 2023

IR-2023-239, Dec. 14, 2023

WASHINGTON — The Internal Revenue Service today issued the 2024 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2024, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 67 cents per mile driven for business use, up 1.5 cents from 2023.
- 21 cents per mile driven for medical or moving purposes for qualified active-duty members of the Armed Forces, a decrease of 1 cent from 2023.
- 14 cents per mile driven in service of charitable organizations; the rate is set by statute and remains unchanged from 2023.

These rates apply to electric and hybrid-electric automobiles as well as gasoline and diesel-powered vehicles.

The standard mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs.

It is important to note that under the Tax Cuts and Jobs Act, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses. Taxpayers also cannot claim a deduction for moving expenses, unless they are members of the Armed Forces on active duty moving under orders to a permanent change of station. For more details see [Moving expenses for members of the armed forces](#).

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Taxpayers can use the standard mileage rate but generally must opt to use it in the first year the car is available for business use. Then, in later years, they can choose either the standard mileage rate or actual expenses. Leased vehicles must use the standard mileage rate method for the entire lease period (including renewals) if the standard mileage rate is chosen.

Notice 2024-08 [PDF](#) contains the optional 2024 standard mileage rates, as well as the maximum automobile cost used to calculate the allowance under a fixed and variable rate (FAVR) plan. In addition, the notice provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in calendar year 2024 for which employers may use the fleet-average valuation rule in or the vehicle cents-per-mile valuation rule.



U.S. General Services Administration

# Privately owned vehicle (POV) mileage reimbursement rates



*GSA has adjusted all POV mileage reimbursement rates effective January 1, 2024.*

Modes of transportation	Effective/applicability date	Rate per mile
Airplane*	January 1, 2024	\$1.76
If use of privately owned automobile is authorized or if no government-furnished automobile is available	January 1, 2024	\$0.67
If government-furnished automobile is available	January 1, 2024	\$0.21
Motorcycle	January 1, 2024	\$0.65

Relocation	Effective/applicability date	Rate per mile
Standard mileage rates for moving purposes	January 1, 2024	\$0.21

\* Airplane nautical miles (NMs) should be converted into statute miles (SMs) or regular miles when submitting a voucher using the formula (1 NM equals 1.15077945 SMs).

For calculating the mileage difference between airports, please visit the U.S. Department of Transportation's [Inter-Airport Distance](#) website.

## QUESTIONS:

For all travel policy questions, email [travelpolicy@gsa.gov](mailto:travelpolicy@gsa.gov).

## Questions

Have travel policy questions? Use our '[Have a Question?](#)' site



# FY 2024 Per Diem Rates for New Mexico

## Daily lodging rates (excluding taxes) | October 2023 - September 2024

Cities not appearing below may be located within a county for which rates are listed. To determine the county a destination is located in, visit the [Census Geocoder](#).

Primary Destination	County	2023 Oct	Nov	Dec	2024 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Albuquerque	Bernalillo	\$141	\$130	\$130	\$130	\$130	\$141	\$141	\$141	\$141	\$141	\$141	\$141
Carlsbad	Eddy	\$212	\$212	\$212	\$212	\$212	\$212	\$212	\$212	\$212	\$212	\$212	\$212
Santa Fe	Santa Fe	\$162	\$162	\$162	\$122	\$122	\$162	\$162	\$162	\$162	\$162	\$162	\$162
Standard Rate	Applies for all locations without specified rates	\$107	\$107	\$107	\$107	\$107	\$107	\$107	\$107	\$107	\$107	\$107	\$107
Taos	Taos	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135

## Meals & Incidentals (M&IE) rates and breakdown

Use this table to find the following information for federal employee travel:

**M&IE Total** - the full daily amount received for a single calendar day of travel when that day is neither the first nor last day of travel.

**Breakfast, lunch, dinner, incidentals** - Separate amounts for meals and incidentals. M&IE Total = Breakfast + Lunch + Dinner + Incidentals. Sometimes meal amounts must be deducted from trip voucher. See [More Information](#)

**First & last day of travel** - amount received on the first and last day of travel and equals 75% of total M&IE.

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & Last Day of Travel
Albuquerque	Bernalillo	\$69	\$16	\$17	\$31	\$5	\$51.75
Carlsbad	Eddy	\$64	\$14	\$16	\$29	\$5	\$48.00
Santa Fe	Santa Fe	\$69	\$16	\$17	\$31	\$5	\$51.75
Standard Rate	Applies for all locations without specified rates	\$59	\$13	\$15	\$26	\$5	\$44.25
Taos	Taos	\$64	\$14	\$16	\$29	\$5	\$48.00

### Additional Per Diem Topics

- [Meals & Incidental Expenses Breakdown \(M&IE\)](#)
- [FAQs](#)
- [State Tax Exemption Forms](#)
- [Factors Influencing Lodging Rates](#)
- [Per Diem Highlights](#)
- [Fire Safe Hotels](#)
- [Have a Per Diem Question?](#)
- [Downloadable Per Diem Files](#)

### Need more information?

- [Rates for Alaska, Hawaii, U.S. Territories and Possessions \(set by DoD\)](#)
- [Rates in Foreign Countries \(Set by State Dept.\)](#)
- [Federal Travel Regulations \(FTR\)](#)

### Related topics

- [Travel Resources](#)
- [E-Gov Travel](#)
- [FedRooms](#)
- [POV Mileage Reimbursement Rates](#)