

UNITED STATES DEPARTMENT OF AGRICULTURE  
FOOD SAFETY AND INSPECTION SERVICE  
WASHINGTON, DC

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# FSIS NOTICE

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08-24

3/15/24

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## ANNUAL NOTICE TO HIGH-MILEAGE DRIVERS – FISCAL YEAR 2025

### I. PURPOSE

This notice reminds high-mileage drivers of the annual requirement to complete [FSIS Form 3800-2](#), *Annual Notice to High-Mileage Drivers*. For FY25, annual high-mileage drivers are to submit the completed form to their supervisors to be forwarded to the Office of Management, Administrative Services Division (ASD), Property Management Branch (PMB) no later than June 28, 2024.

### II. COMMITMENTS BY HIGH-MILEAGE DRIVERS

A. Employees who expect to drive 10,200 or more official reimbursable miles per year during FY25 are to submit [FSIS Form 3800-2](#) to their supervisors as soon as possible to indicate their commitment to drive a Government-Owned Vehicle (GOV) or their Privately Owned Vehicle (POV). Supervisors will forward forms to the Program Area, and subsequently, the Program Area will forward all forms to PMB by June 28, 2024. Management uses this information to plan the acquisition of GOVs needed for the upcoming FY. In addition, management uses the commitments to budget mileage reimbursements for the entire FY (See [FSIS Directive 3800.2](#), *Reimbursement for Use of Privately Owned Vehicles*). Employees make the commitment by completing an updated [FSIS Form 3800-2](#). High-mileage drivers may change their commitment based on the conditions listed in [FSIS Directive 3800.2](#).

B. PMB needs to receive the [FSIS Form 3800-2](#) no later than June 28, 2024.

C. Supervisory personnel determine whether an employee is a high-mileage driver based on a forecast of the number of miles the employee will drive a GOV at government expense. Supervising offices are to make every effort to use any available GOVs within their immediate area, district, or field structures. Reimbursable miles driven are listed in [FSIS Directive 2450.1](#) and include:

1. Official work assignment mileage;
2. Reimbursable home-to-home mileage;
3. Union officials' representational activities mileage; and
4. Attendance at work unit or district meetings and relief assignments mileage.

D. Employees who are assigned a GOV and indicate on the form that they plan to drive a GOV:

1. Will keep their GOV for FY25; and
2. Are to check the designated box in Section B1 of [FSIS Form 3800-2](#) and enter the tag number of the assigned GOV in the space provided.

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**DISTRIBUTION:** Electronic

**NOTICE EXPIRES:** 4/1/25

**OPI:** OPPD

E. Employees driving a POV who elect to drive a GOV in FY25:

1. Are obligated to accept and drive a GOV once obtained. If a GOV is not available, employees will continue to drive the POV at the higher mileage rate until the Agency obtains a GOV; and
2. Are to check the designated box in Section B2 of [FSIS Form 3800-2](#).

**NOTE:** Effective January 1, 2024, the mileage rate for non-high mileage POV drivers is \$0.67 a mile. If high mileage drivers commit to operating their POV, they receive the lower rate of \$0.21 a mile. If drivers choose to request a GOV and a GOV is not available, they will receive the higher rate of \$0.67 a mile to operate their POV.

F. High-mileage drivers who elect to drive a POV are to check the designated box in Section B3 of [FSIS Form 3800-2](#).

G. Mileage rates are authorized by [41 CFR 301-10.310](#) and are subject to change each January when the Internal Revenue Service (IRS) sets the mileage rate for the tax year, and the General Services Administration sets the POV rate.

### III. FEDERAL INCOME TAX IMPLICATIONS

A. The decision to use a GOV or a POV may have Federal tax consequences, as prescribed in IRS Publication 15-B [Employer's Tax Guide to Fringe Benefits \(2024\)](#).

B. There are Federal income tax implications when using a GOV if incidental to such use, the vehicle is garaged at, or near, an employee's residence.

**EXCEPTION:** If a trip is completely reimbursable, it is not recorded on the Time and Attendance (T&A), and, therefore, there are no tax implications associated with that specific trip. Only the trips that are coded Code 17 on a T&A have tax implications. (See [FSIS Directive 3800.2](#), Part Two.)

C. IRS regulations state that employer-provided transportation between home and work is a taxable non-cash fringe benefit. Drivers are to report each one-way commute with the sum of \$1.50 as taxable income.

D. Employees are to report each one-way trip on their Time and Attendance reports so that accurate tax information can be compiled and included on their Form W-2, Wage and Tax Statements.

E. Certain costs in connection with the business use of a POV are deductible expenses for Federal income tax purposes. The cost of driving between home and work is a commuting expense, not a deductible business expense.

### IV. QUESTIONS

Refer questions regarding this notice via email to: [fsisfleetmanagement@usda.gov](mailto:fsisfleetmanagement@usda.gov).



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