



Judicial Council of California
ADMINISTRATIVE OFFICE OF THE COURTS

455 Golden Gate Avenue • San Francisco, California 94102-3688
Telephone 415-865-4200 • Fax 415-865-4205 • TDD 415-865-4272

MEMORANDUM

Date

January 21, 2011

Action Requested:

Review and Implement; Effective 1/1/11
Supersedes Finance Memo TC 2009-001

To

Presiding Judges of the Superior Courts
Executive Officers of the Superior Courts
Fiscal Contacts of the Superior Courts
Jury Managers of the Superior Courts

Deadline

N/A

From

Stephen H. Nash 
Director, Finance Division

Contact

Ralph Baird
Accounting Services
415-865-7923 phone
415-865-4337 fax
ralph.baird@jud.ca.gov

Subject

Finance Memo TC 2010-001
Personal Vehicle Mileage Reimbursement
Rate Change

New Mileage Rate

Effective January 1, 2011, Internal Revenue Procedure 2010-51 established a standard mileage rate of 51 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 date/s 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 January 1, 2011, may be reimbursed up to the new federal standard mileage rate. This change supersedes Finance Memo TC 2009-001, which established a reimbursement rate of 50 cents per mile.

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 into before January 1, 2011.

Maintenance, Insurance Coverage, 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 court employee's primary policy limit on his or her personal vehicle, the State of California's Motor Vehicle Liability Program provides unlimited excess coverage.

Rate Change for Contract Court Interpreters

This mileage reimbursement rate also applies to contract court interpreters who work in your court. The January 1, 2011, effective date is in accordance with the revised Payment Policies for Contract Court Interpreters adopted by the Judicial Council on August 31, 2007. The mileage provision in the council's policies states: "The rate of reimbursement is the rate as authorized by the state."

No Change in Juror Reimbursement

The mileage reimbursement rate change to 51 cents does not apply to jurors, however. Code of Civil Procedure (CCP) section 215(c) specifically states that jurors shall be reimbursed "at the rate of thirty-four cents (\$0.34) per mile for each mile actually traveled in attending court as a juror after the first day, in going only." That section sets forth a specific reimbursement rate, and does not tie the mileage reimbursement rate for jurors to the standard mileage rate for state employees. Accordingly, at present, jurors will continue to receive the 34 cents per mile rate, one-way, as specified by statute. The Trial Court Presiding Judges and Court Executives Advisory Committees' Joint Working Group on Jury Administration and AOC staff continue to explore future options for adjusting the juror mileage per diem.

If you have any questions about the mileage reimbursement rate, please contact Ralph Baird as indicated on the cover page.

Thank you.