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5 U.S. Code § 5704 - Mileage and related allowances

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(a)

(1) Under regulations prescribed under section 5707 of this title, an employee who is engaged on official business for the Government is entitled to a rate per mile established by the Administrator of General Services, instead of the actual expenses of transportation, for the use of a privately owned automobile when that mode of transportation is authorized or approved as more advantageous to the Government. In any year in which the Internal Revenue Service establishes a single standard mileage rate for optional use by

taxpayers in computing the deductible costs of operating their automobiles for business purposes, the rate per mile shall be the single standard mileage rate established by the Internal Revenue Service.

(2) Under regulations prescribed under section 5707 of this title, an employee who is engaged on official business for the Government is entitled to a rate per mile established by the Administrator of General Services, instead of the actual expenses of transportation, for the use of a privately owned airplane or a privately owned motorcycle when that mode of transportation is authorized or approved as more advantageous to the Government.

(b) A determination that travel by a privately owned vehicle is more advantageous to the Government is not required under subsection (a) of this section when payment on a mileage basis is limited to the cost of travel by common carrier including per diem.

(c) Notwithstanding the provisions of subsections (a) and (b) of this section, in any case in which an employee who is engaged on official business for the Government chooses to use a privately owned vehicle in lieu of a Government vehicle, payment on a mileage basis is limited to the cost of travel by a Government vehicle.

(d) In addition to the rate per mile authorized under subsection (a) of this section, the employee may be reimbursed for—

- (1)** parking fees;
- (2)** ferry fees;
- (3)** bridge, road, and tunnel costs; and
- (4)** airplane landing and tie-down fees.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 499; Pub. L. 94-22, § 5, May 19, 1975, 89 Stat. 85; Pub. L. 96-346, § 2, Sept. 10, 1980, 94 Stat. 1148; Pub. L. 103-329, title VI, § 634(a), Sept. 30, 1994, 108 Stat. 2428; Pub. L. 113-291, div. A, title IX, § 915(a), Dec. 19, 2014, 128 Stat. 3475.)