



New approved Civil Service rates for mileage and subsistence

Effective 1 September 2022

The Minister for Public Expenditure and Reform has recently published updated mileage and subsistence rates for the public service, which are effective from 1 September 2022. These rates may also be used by private sector employers for the reimbursement of employee travel expenses on a tax free basis.

The existing rates and mileage bands have been in place since 1st April 2017 and have been reviewed in the context of current motoring costs. The revised rates are based on a methodology that reflects changes in technology, road conditions, commuter behaviour, and car ownership patterns. It also takes account of the commitments by Government in relation to the Climate Action Plan 2021 (CAP 21).

Motor Travel Rates 2022 Effective from 1st September 2022

Motor Travel Rates per kilometer

Distance bands		Engine Capacity up to 1200cc	Engine Capacity 1201cc to 1500cc	Engine capacity 1501cc and over
Band 1	0 - 1,500 km	41.80 cent	43.40 cent	51.82 cent
Band 2	1,501 – 5,500 km	72.64 cent	79.18 cent	90.63 cent
Band 3	5,501 – 25,000 km	31.78 cent	31.79 cent	39.22 cent
Band 4	25,001 km and above	20.56 cent	23.85 cent	25.87 cent

The rate for EV cars is being set at the same rate as that applying to vehicles in the middle category of 1,201 to 1,500 CC. The rate for hybrid cars will continue to be determined by their internal combustion engine (cc) size and expenses should not be claimed in the EV category.

As part of these changes, a dedicated rate for Electric Vehicles (EVs) has been introduced for the first time.

The government has also signalled its intention to move toward a single reimbursement rate for all vehicles, regardless of engine size. While such a scheme may be easier to administer, it may result in some degree of 'levelling down' for those with cars currently qualifying for the highest rate of reimbursement. This change is not expected to occur for a period of three years.

The increase in the rates is welcome given recent increases in motoring costs. Employers will need to ensure that their payroll and expense systems reflect the new rates effective from 1 September.

Civil Service Subsistence Rates

Some changes have also been made to the reimbursement rates for accommodation. The overnight rate has been increased from €147 to €167. No changes have been made to the 5 and 10 hour subsistence day rates, which were last revised in December 2021. The current Civil Service subsistence rates are set out below.

Standard Domestic Subsistence Rates Effective from 1 September 2022

Overnight Rates		
Normal Rate	Reduced Rate	Detention Rate
€167.00	€150.30	€83.50

Day Rates	
10 Hours or more	5 Hours but less than 10 hours
€167.00	€150.30

Vouched Accommodation (VA) Dublin only

Vouched Accommodation ("VA") Rate	Accommodation		Meals
VA Rate	Vouched cost of accommodation up to €167.00	plus	€39.08



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