

CLERK OF THE SCHOOL COMMITTEE  
WORCESTER PUBLIC SCHOOLS  
20 IRVING STREET  
WORCESTER, MASSACHUSETTS 01609

AGENDA #1

The School Committee will hold a special meeting:

on: Tuesday, January 2, 2018  
at: 4:45 p.m.  
in: Mechanics Hall

ORDER OF BUSINESS

ACTION

X. GENERAL BUSINESS

gb #8-1 - Clerk  
(December 26, 2017)

To take an informal straw vote of the School Committee-Elect to determine the Vice-Chairperson for 2018.

gb #8-2 - Clerk  
(December 26, 2017)

To select the seating order of the 2018-19 Worcester School Committee.

XI. ADJOURNMENT

Helen A. Friel, Ed.D.  
Clerk of the School Committee

"The Worcester Public Schools is an Equal Opportunity/Affirmative Action Employer/Educational Institution and does not discriminate regardless of race, color, gender, age, religion, national origin, marital status, sexual orientation, disability, or homelessness. The Worcester Public Schools provides equal access to employment and the full range of general, occupational and vocational education programs. For more information relating to Equal Opportunity/Affirmative Action contact the Human Resource Manager, 20 Irving Street, Worcester, MA 01609. 508-799-3020."

CLERK OF THE SCHOOL COMMITTEE  
WORCESTER PUBLIC SCHOOLS  
20 IRVING STREET  
WORCESTER, MASSACHUSETTS 01609

AGENDA #2

The School Committee will meet with the City Council  
for the purpose of Inaugural Ceremonies

on: Tuesday, January 2, 2018  
at: 5:30 p.m.  
in: Mechanics Hall

ORDER OF BUSINESS

ACTION

X. GENERAL BUSINESS

gb #8-3 -Clerk  
(December 26, 2017)

Inaugural Ceremonies

gb #8-4 -Clerk  
(December 26, 2017)

Election of the Vice-Chairperson of the School Committee for 2018.

XI. ADJOURNMENT

Helen A. Friel, Ed.D.  
Clerk of the School Committee

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WORCESTER PUBLIC SCHOOLS  
20 IRVING STREET  
WORCESTER, MASSACHUSETTS 01609

AGENDA #3

The School Committee will hold a meeting:

on: Tuesday, January 2, 2018  
at: 6:45 p.m.  
in: Mechanics Hall

ORDER OF BUSINESS

ACTION

- I. CALL TO ORDER
- II. INVOCATION - NONE  
PLEDGE OF ALLEGIANCE/NATIONAL ANTHEM
- II. ROLL CALL
- III. APPROVAL OF RECORDS - NONE
- IV. MOTION FOR RECONSIDERATION - NONE
- V. IMMEDIATE ACTION - NONE
- VI. COMMUNICATION AND PETITION - NONE
- VII. REPORTS OF THE STANDING COMMITTEES - NONE
- VIII. PERSONNEL - NONE
- IX. REPORT OF THE SUPERINTENDENT - NONE
- X. GENERAL BUSINESS

gb #8-5 - Clerk  
(December 26, 2017)

To accept the policies, by-laws and rules of the previous School Committee, such policies, by-laws and rules to be in force until changes are effected as required by Rule 9368.13.

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X. GENERAL BUSINESS

gb #8-6 - Administration  
(December 26, 2017)

To approve an increase in the mileage reimbursement rate from \$0.535 per mile to \$0.545 per mile, effective January 1, 2018, for all represented and non-represented personnel in accordance with the 2018 standard mileage rate established by the Internal Revenue Service.

gb #8-7 - Administration  
(December 26, 2017)

To consider approval of the following donations:

- \$250 from William M. Mencow to Sullivan Middle School for needed supplies for the Nathaniel Mencow WWII Museum
- \$417.99 from various donors to Tatnuck Magnet School
- a donation valued at \$1,260 from Google LLC for the cost of food and training vouchers to build a cohort of certified trainers
- \$22,087.00 from the Robert Ory Charitable Fund for the Chromebooks Project
- \$66,626.00 from the Marjorie Ory Charitable Fund for the Chromebooks Project

gb #8-8 - Administration  
(December 26, 2017)

To discuss strategy with respect to collective bargaining or litigation if an open meeting may have a detrimental effect on the bargaining or litigating position of the governmental body, to conduct strategy sessions in preparation for negotiations with nonunion personnel, to conduct collective bargaining sessions or contract negotiations with nonunion personnel.

XI. ADJOURNMENT

Helen A. Friel, Ed.D.  
Clerk of the School Committee

9368.13

By-laws of the School Committee

Annual Organizational Meetings

The School Committee shall meet for organization on the first Monday in January following the inaugural ceremony. This meeting shall be the regular meeting for the month of January.

The organization shall be as follows:

1. The Mayor shall be Chairman of the School Committee.
2. A Vice-Chairperson shall be chosen for the year ensuing from the members of the School Committee by a viva voice vote, each member present answering to his name when called by the Clerk or other proper officer, stating the name of the person for whom he votes, or that he declines to vote. The Clerk or other proper officer shall record every such vote.

The first order of business shall be the acceptance of policies and by-laws of the previous School Committee to be in force until changes are effected.

Legal Reference:           General Laws of Massachusetts Chapter 43 Section 32  
To Appoint Superintendent; etc.; Members Not to Hold  
Other Offices

General Laws of Massachusetts Chapter 39 Section 23A  
Meetings of District, etc., Boards, etc., To Be Open;  
Exception; Notice of Meeting, Records; Applicability of  
Section

By-laws adopted by the  
School Committee as of:  
April 5, 1973

PUBLIC SCHOOLS OF WORCESTER  
Worcester, Massachusetts

RULES OF THE SCHOOL COMMITTEE  
OF THE  
CITY OF WORCESTER

1. At all meetings of the School Committee, four (4) members shall constitute a quorum for the transaction of business.

DUTIES AND POWERS OF THE CHAIR

2. The School Committee shall consist of the Mayor, who shall be the Chair, and six (6) members. The six (6) members other than the Mayor shall be elected-at-large for terms of two (2) years each by plurality voting. The biennial election shall take place in every odd numbered year.
3. A Vice-Chair shall be chosen at the meeting in January of the year ensuing, from the members of the School Committee by a viva voce vote, each member present answering to his/her name of the person for whom he/she votes. The Clerk or other proper officer shall record every such vote.
4. The seats of the members, with the exception of the Chair, should be numbered and determined by lottery and they may not be changed unless by permission of the Chair.
5. The Mayor shall be Chair of the City Council and Chair of the School Committee. He/She shall have no power to veto but shall have the same powers as any other member of either such body to vote upon all measures coming before it.
6. The Chair shall call the School Committee to order at the time appointed for the meeting and shall preside and cause the records of the last regular meeting and subsequent special meetings to be presented or read, and if they are found correct, the School Committee shall declare them approved. The Clerk of the School Committee shall create and maintain an accurate record of all meetings of the School Committee and all of its committees, including executive sessions, setting forth the date, time and place, the members present or absent and a summary of the discussions on each subject. The record shall include all documents and other exhibits, such as photographs, recordings or maps, used by the School Committee or any committee thereof at any open session or executive session.
7. The Chair shall sign all diplomas awarded in all schools and shall co-sign all contracts entered into and signed by the Worcester School Department.
8. The Vice-Chair shall perform the duties, except the co-signing of contracts, unless authorized by the Mayor, or the Chair in his/her absence and shall sign all diplomas awarded in all schools.
9. No member of the School Committee, including the Chair, shall exercise authority outside of Committee meetings nor exercise any administrative responsibility with respect to the schools unless such authority has been specifically delegated to him/her by statute or is consistent with state statutes.

10. The School Committee by its vote or as individual members of the School Committee shall deal with any School Department employee through the Superintendent, its executive officer, who under the general direction of the Committee, is charged with the care and supervision of the public schools. Individual School Committee members may deal with School Department employees, without notice to the Superintendent, concerning day-to-day matters of a routine nature regarding the administration of the school system, as long as such dealings would not cause any disruption in the course of the performance of that employee's duties. In those situations where the definition of "routine" is in question, that issue may be resolved by the Superintendent.
11. The Chair shall have the power to open the session at the time the School Committee is to meet, by taking the Chair, and calling the members to order; to announce the business in the order in which it is to be acted upon; to recognize members entitled to the floor; to state and to put to vote all questions which are regularly moved and to announce the result of the vote; to enforce on all occasions the observance of order and decorum among the members; deciding all questions of order (subject to an appeal to the committee by any member who submits the question to the entire School Committee). The Chair cannot close debate unless by two-thirds (2/3) vote of the members of the School Committee present.
12. The Chair shall observe the following procedures in conducting the meetings:
  - a. recognizing members in order of request to be heard
  - b. acting upon the motion on the floor before other motions are entertained
  - c. discouraging argumentative and repetitive discussion
  - d. relinquishing the Chair when desiring to engage in discussion or debate of the agenda item
13. When a question is under debate the Chair shall receive no motion but:
  - to refer
  - to hold to a certain day/indefinitely
  - to allow debate to continue on a motion to hold
  - to amend
  - to move the question
  - to file
  - to adjourn
14. As a matter of protocol, the Chair while presiding at regular School Committee meetings shall be seated between and flanked by the Superintendent and the Clerk of the School Committee.

## RIGHTS AND DUTIES OF MEMBERS

15. Every member, when about to speak, shall respectfully address the Chair, and wait until He/She is recognized, shall confine him/herself to the question under debate and avoid personalities, and speak for no more than five (5) minutes except with the consent by majority vote of the School Committee (excluding Committee reports). Discussion on a single subject at a School Committee meeting will be limited to one hour or until each School Committee member who wishes to speak is given an opportunity to do so.
16. No member speaking shall be interrupted by another, but by calling to order for explanation.
17. Motions shall be carefully worded to avoid confusion and more complicated motions shall be written and submitted to the Clerk to insure that all motions are clearly understood.
18. Agenda items filed by School Committee members shall be concise and specific, shall contain no redundant verbiage or opinions or conclusions and should be worded to avoid confusion.
19. Any member present must vote either "Yea", "Nay" or abstain from voting due to a conflict of interest in which case he/she shall state the nature of the conflict under Chapter 268A of the Massachusetts General Laws.
20. Motions requiring a two-thirds (2/3) vote and a roll call of the members of the Committee present shall be as follows:
  - a. amend, repeal, rescind or annul any part of the By-Laws or Rules of Order (It also requires previous notice.)
  - b. suspend the Rules
  - c. move the question
  - d. rescind previous vote
  - e. limit or extend one's limit of debate
21. No action of the School Committee shall be reconsidered unless the motion to reconsider is made within forty-eight (48) hours of the date the vote to be reconsidered was taken, excluding legal holidays, Saturdays and Sundays, with the Clerk of the School Committee. The motion for reconsideration can be made during the meeting at which the action to be reconsidered was taken provided that the motion to reconsider is approved by two-thirds of the members of the School Committee who are present. The reason for reconsideration must be included as part of the backup with the caveat that the entire item would be open for discussion.
22. An item to be reconsidered shall be the first item on the agenda for action at the next regular meeting. The motion cannot be postponed, amended or referred to Committee.



23. Items to be reconsidered or held concerning personnel or organizational patterns shall be reconsidered or acted upon within two (2) weeks of the date of the vote to be reconsidered or held was to be taken.
24. No more than one (1) motion for reconsideration of any vote shall be entertained.
25. Any action voted by the School Committee shall be effective the day of said vote, unless otherwise stipulated.
26. No member of the School Committee shall vote on any question or serve on any committee where his/her private interest is immediately concerned or where a conflict of interest exists as defined by state statutes and/or judicial interpretation.

No Mayor or member of the City Council or School Committee and no Officer or employee of the City shall directly or indirectly make a contract with the City, or receive any commission, discount, bonus, gift, contribution, or benefit from, or any share in, the profits of any person making or performing such contract, unless the Mayor, such member, officer or employee, immediately upon learning of the existence of such contract, or that such contract is proposed, shall notify in writing the Mayor, City Council or School Committee of the nature of his/her interest in such contract, and shall abstain from doing any official act on behalf of the City in reference thereto. In case of such interest on the part of an officer whose duty it is to sign such contract on behalf of the City, the contract may be signed by the Vice-Chair or any other officer of the City duly authorized thereto by the Mayor, provided, that when a contractor with the City is a corporation or a voluntary stock association, the ownership of less than five (5) percent of the stock or shares actually issued shall not be considered as involving an interest in the contract within the meaning of this section, and such ownership shall not affect the validity of the contract, unless the owner of such stock or shares, is also an officer or agent of the corporation or association, or solicits or takes part in the making of the contract.

A violation of any provision of this section shall render the contract in respect to which such violation occurs, voidable at the option of the City. A person violating the provisions of this section shall be punished by a fine of not more than one thousand dollars (\$1,000) or by imprisonment for not more than one (1) year, or both.

27. All School Committee meetings shall terminate no later than midnight. Items that are still pending action at that time shall be carried forward as the "First Items of Business" at the next regular or special School Committee meeting.
28. When an item is filed by a member of the School Committee and that item is to be referred either to a Standing Committee, Special/Ad-Hoc Committee or the School Administration, debate will be limited to opposition, amendment, clarification or supplementation of a motion except for the member who filed the item who, in addition to the debate, may also introduce the item.

29. The Clerk of the School Committee will forward by blind carbon copy the items for the agenda for each School Committee meeting to the School Committee members on the Wednesday prior to each Friday's delivery inquiring as to an interest in co-sponsoring the various items on the agenda.

The School Committee members will complete a form and forward it back to the Clerk of the School Committee on or before the Monday prior to each meeting by putting their initials next to the item(s) they wish to co-sponsor.

The Mayor will read the names of the co-sponsor(s) for each item prior to its discussion at each School Committee meeting.

### COMMUNICATIONS AND COMMITTEES

30. All items, petitions or remonstrances addressed to the School Committee shall be filed with the Clerk and presented by the Chair or by a member in his/her place who may explain the subject thereof. No action shall be taken by the School Committee or one of its Committees on any petition unless the principal petitioner of any petition before the School Committee shall be notified that his/her petition is to be heard and/or final action is to be taken by the School Committee. Reports may be referred to the proper Standing Committee for discussion and recommendation before presenting the reports by a Standing Committee to the full School Committee.
31. All Committees shall be appointed by the Chair unless otherwise ordered by the School Committee. Each School Committee member shall serve on no less than two standing committees. The member first named shall be Chair. A majority of each Committee shall constitute a quorum. All reports made by Committees to the School Committee shall be presented by the Standing Committee Chair. No report of business and items voted shall be made to the School Committee unless agreed to in Committee actually assembled and approved by vote of majority of the members of the Standing/Special Committee. Minority reports may be given by members of the Standing Committee as long as the issues raised were discussed in the Standing Committee.
32. There shall be appointed Standing Committees of the School Committee as follows:
- a. Accountability and Student Achievement
  - b. Finance and Operations
  - c. Governance and Employee Issues
  - d. Teaching, Learning and Student Supports
33. Each Committee shall consist of no less than three (3) School Committee Members.
34. If an item is referred to a Standing Committee and has no action for two consecutive meetings, the maker of the original item has the option to request the Clerk of the School Committee to return the item to the full committee.

35. The principal petitioner of any petition to be heard by a Standing Committee of the School Committee must be notified of the date, time and place at which his/her petition is to be heard. No petition may be voted by a Standing Committee of the School Committee unless the principal petitioner has been notified as specified above.

#### VACANCIES ON APPOINTED COMMITTEES

36. Whenever a vacancy occurs among School Committee Officers, or in any Committee, the same shall be filled by election or appointment in the same manner and by the authority which first elected the officer or appointed the Committee.
37. When an order, resolution, item or petition relates to a subject which may properly be examined and reported upon by a Standing Committee of the School Committee, such order, resolution, item or petition shall upon presentation be referred to such Committee.
38. All petitions, communications, items or any matter before the School Committee may be referred as follows:
- a. to a Standing Committee of the School Committee
  - b. to a Special Committee of the School Committee
  - c. to the Superintendent/Administration
39. All items referred to Administration for study and recommendation shall include in the item a suggested date for a report back to the full Committee. The length of time allowed for the study shall be determined by its complexity. The Committee shall be aware of the limited time available for study items during budget preparation and hearing months. The direction, scope and intent to the study shall be specific.
40. On occasion, when there are items of interest involving participation by guests, residents and/or non-residents or groups in the audience, items may be brought forward early in the meeting.
41. A petition, resolution, order, communication or other matter acted upon unfavorably by the School Committee including placing on file such petition, order, or other matter or the substance thereof, shall not again be docketed on the School Committee Calendar for consideration by the School Committee within a period of three (3) months of such unfavorable action unless previously authorized by two-thirds (2/3) vote of the School Committee Members present.

#### MEETINGS

42. Regularly scheduled meetings may be of two (2) kinds: business and/or educational. The meeting may be held for the purpose of reviewing and evaluating the School program, or the development and discussion of policy, and may be held at various schools throughout the City.

43. Special meetings or emergency meetings may be called by the Chair of the Committee, or in his/her absence or disability by the Vice-Chair, by three (3) members collectively, in the event that the Chair fails to act, upon due notice as specified in the By-Laws. Ordinarily no business shall be transacted except that for which the meeting is called. For special meetings, at least forty-eight (48) hours notice must be given in accordance with the Open Meeting Law, G.L. c. 30A §§ 18-25.
44. Recessed/adjourned meetings shall serve as a continuation of a regular meeting, and not as a special or called meeting.
45. The minutes of any open session, whether approved or in draft form, shall be made available upon request by any person within ten (10) days of the request to the extent required by subsection 22(e) of the Open Meeting Law, G.L. c. 30A §§ 18-25.

The minutes of any executive session, the notes, recordings or other materials used in the preparation of such minutes and all documents and exhibits used at the session, shall be withheld from public disclosure to the extent provided by subsection 22(f) of the Open Meeting Law, G.L. c. 30A §§ 18-25.

The Mayor shall, at reasonable intervals or as otherwise required by subsection 22(g)(2) of the Open Meeting Law, G.L. c. 30A §§ 18-25, review any previously unreleased minutes of all executive sessions and determine whether continued non-disclosure under the Open Meeting Law is warranted. In conducting this review the Mayor may seek the advice and assistance of the Superintendent, Clerk of the School Committee, the City Manager or City Solicitor. The Mayor shall file a report containing such determinations at the next regular meeting of the School Committee.

46. All meetings of the School Committee shall be open to the public except for executive sessions as described below:

Executive sessions shall be held in accordance with the provisions of the General Laws of Massachusetts, Chapter 30A §§ 18-25.

No executive session shall be held until the School Committee has first convened in open session for which notice has been duly given, a majority of the members have voted to go into executive session, and the vote of each member is recorded on a roll call vote and entered into the minutes, the Chair has cited the purpose for an executive session, and the Chair has stated before the executive session if the School Committee will reconvene after the executive session.

47. Regular meetings of the School Committee shall be held on the first Thursday and the third Thursday of the month and shall convene at 7:00 p.m., at a place so designated on the School Committee Agenda of business, unless by a majority vote, the School Committee determines another day, time and/or place.

48. If a School Committee Meeting is scheduled during a school vacation period, it will be postponed to the following Thursday.
49. During the months of July and August, meetings will be held as follows:  

July meeting:                      third Thursday in July  
August meeting:    Thursday prior to the opening of school
50. The School Committee shall conduct a public hearing relative to the Minority Deisolation Plan at its first meeting in December each year. At the hearing, the School Committee will review the results concerning the implementation of the plan and will make the necessary changes in an effort to maintain the correct minority/majority percent at each school. The School Committee will vote the revised plans for the schools that require changes and any other amendments necessary prior to the opening of school.
51. Individuals shall have an opportunity to be heard at a meeting of the School Committee in regard to any matter considered thereat; the time allowed for each person shall be limited to five (5) minutes unless the Chair, with the approval of the School Committee, suspends the rules.
52. The conduct of meetings of the business of the School Committee shall be in accordance with the laws of the State, and except as otherwise provided in accordance with the rules of parliamentary practice laid down in Robert's Rules of Order.

#### SPECIAL MEETINGS

53. An item not on the calendar of a special meeting shall not be considered nor acted upon.

#### ADJOURNED MEETINGS

54. The School Committee may recess/adjourn any regular or recessed/adjourned regular meeting to a time and place specified in the order of recess/adjournment. Less than a quorum may so recess/adjourn from time to time. If all members are absent from any regular or recessed/adjourned regular meeting, the Clerk of the School Committee may declare the meeting recessed/adjourned to a stated time and place, and he/she shall cause a written notice of the recess/adjournment to be given. When a regular or recessed/adjourned regular meeting is recessed/adjourned, the resulting recessed/adjourned regular meeting, is a regular meeting for all purposes.
55. Any hearing being held, or noticed or ordered to be held, by the School Committee at any meeting, may, by order or notice of continuance, be continued or reconvened to any subsequent meeting of the School Committee provided, that if the hearing is continued to a time less than twenty-four (24) hours after the time specified in the order of hearing, notice shall be posted immediately following the meeting at which the order or declaration of continuance was adopted or made.

56. At every regular meeting of the School Committee the order of business shall be as follows:

Call to Order - Statement of Purpose of Meeting  
Invocation, Pledge of Allegiance, National Anthem  
Roll Call  
Approval of Records  
Motion for Reconsideration  
Immediate Action  
Communications and Petitions  
Reports of Standing Committees  
Personnel  
Report of the Superintendent  
General Business  
Adjournment

57. An agenda of business shall be prepared on the Thursday prior to the meeting and sent or delivered to each Member of the School Committee the following day. All items of whatever description, including Standing Committee reports which may require action by the School Committee, shall be presented to the Clerk no later than 12 Noon on the Wednesday in the week preceding the Thursday meeting. Papers or items presented after that hour on such day will not be considered until the next meeting except as follows:

- A. A supplemental agenda may be prepared following the completion of the regular agenda if the item is of an emergency nature which requires the immediate attention of the School Committee and the item must carry an explanation of the emergency addressed. The Clerk shall prepare a list of all matters in the supplemental agenda to come before the School Committee and shall endeavor to deliver to each School Committee member a copy of the same no later than twenty-four (24) hours prior to said meeting; or,
- B. An item not on the calendar of the regular meeting may be brought up during such meeting only with the consent of two-thirds (2/3) of the members of the School Committee present and then only for: 1) routine items introduced for referral to any committee or the Superintendent/Administration; or, 2) items introduced for immediate and final action for which time is of the essence.

#### CITIZEN PARTICIPATION

58. The citizens and employees of the City shall have a reasonable opportunity to be heard regarding any matter presently under consideration by the School Committee. It will be the responsibility of the chair, as guided by the rules established by the School Committee, to determine citizen participation.

59. All petitions filed, by a citizen, with the school committee will be heard by the school committee if requested by the petitioner. That individual will be given up to five minutes to address the committee and may not make a presentation on more than one petition at any single School Committee meeting. The petition, unless approved or filed, will then be referred without debate to the proper standing committee, the administration or other appropriate individual or body for investigation, recommendation or disposition except for clarification, amendment, supplementation or opposition by members of the school committee. The Clerk of the School Committee, in preparation of the school committee agenda, shall note the recommendation on the agenda. Whenever possible, the body or the individual to whom the petition was referred will make every reasonable effort to complete its work on the petition within sixty (60) days.
60. In those instances where the referral of a petition shall, by its referral, cause to render the petition moot, the School Committee shall allow only the primary petitioner the opportunity to address the School Committee. It shall be the duty of the chair to determine such instances subject to the challenge of the School Committee. Consistent with other School Committee rules the time for that presentation shall not exceed five (5) minutes.

Once a citizen has been given the opportunity to address the School Committee, members of the School Committee will be allowed to speak guided by the rules of the School Committee governing School Committee participation.
61. On any matter being considered for final disposition by the School Committee, any citizen shall have the opportunity to address the School Committee. Consistent with other School Committee rules the time for that presentation shall not exceed five (5) minutes. When speaking, a citizen shall address all his or her remarks to the chair. He or she shall be requested to state his or her name and residential address prior to addressing the issue under consideration.
62. On all matters appearing on the agenda of the School Committee that will be referred to a standing committee or the administration for investigation, recommendations or disposition and which will, at some subsequent time, appear on the agenda of the School Committee for final disposition, debate will be limited to members of the School Committee and the administration.
63. Any individual, except attorneys at law, appearing before the School Committee and claiming to represent another as agent or otherwise in the matter being heard shall file with the School Committee a written authorization signed by the individual, organization or corporation whose interests such individual represents. Said individual will be given the opportunity to address the School Committee consistent with the rules established in this section.
64. No person will be admitted within the rail in the City Council Chamber at any meeting of the School Committee, except upon permission of the Mayor or as voted by the School Committee.

IR-2017-204, Dec. 14, 2017

WASHINGTON — The Internal Revenue Service today issued the 2018 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, 2018, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 54.5 cents for every mile of business travel driven, up 1 cent from the rate for 2017.
- 18 cents per mile driven for medical or moving purposes, up 1 cent from the rate for 2017.
- 14 cents per mile driven in service of charitable organizations.

The business mileage rate and the medical and moving expense rates each increased 1 cent per mile from the rates for 2017. The charitable rate is set by statute and remains unchanged.

The standard mileage rate for business 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.

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

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for more than four vehicles used simultaneously. These and other requirements are described in Rev. Proc. 2010-51.

Notice 2018-03, posted today on IRS.gov, contains the standard mileage rates, the amount a taxpayer must use in calculating reductions to basis for depreciation taken under the business standard mileage rate, and the maximum standard automobile cost that a taxpayer may use in computing the allowance under a fixed and variable rate plan.