



Chief Executive Office.

COUNTY OF LOS ANGELES

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ACTING CHIEF EXECUTIVE OFFICER

Joseph M. Nicchitta

January 7, 2026

To: Human Resource Managers
Administrative Deputies

From: Susan R. Moomjean, Manager *S.R.M.*
Countywide Labor and Compensation Services

MILEAGE REIMBURSEMENT PROGRAM UPDATE 2026

The fringe agreements reached with County of Los Angeles (County) unions provide for the adjustment of mileage rates according to the movement in the Internal Revenue Service (IRS) mileage rate. **Effective January 1, 2026**, the County mileage reimbursement rate will be **68.5 cents for all miles driven** which is consistent with the latest increase of the IRS mileage rate from 70 cents to 72.5 cents.

The four-cent difference between the County and IRS reimbursement rate is because the County provides liability insurance to mileage permittees while driving on County business.

MILEAGE REIMBURSEMENT PROGRAM

Annually, the County provides to each mileage permittee, written notice that the County will provide vehicle damage reimbursement and third-party auto liability protection, along with the necessary forms and instructions. Please distribute a copy of this memo to all mileage permittees in your department.

County Vehicle Damage Reimbursement and Third-Party Auto Liability Costs

County departments assume the following costs which result from mileage permittees' use of their vehicles:

1. Damage Reimbursement for Permittee Vehicle: The County will reimburse permittees for the costs to repair their vehicle and for other incidental expenses when their vehicle is damaged while driving on County business.



The vehicle must be owned or leased by the permittee; otherwise, the damage will not be covered.

2. Third Party Liability Costs: The County will pay damages for personal injury or property loss incurred with a third party which arise from an accident caused by a permittee driving on County business, providing such liability does not result from fraud, corruption, or actual malice on the part of the permittee. The County does not maintain commercial auto liability insurance - these costs are paid from each department's operating budget.

Permittee's Private Auto Liability Insurance

A permittee who is involved in an accident while driving on County business does not have to submit a claim to his or her private insurance company in order to receive the County benefits. However, the employee is responsible for complying with any and all duties, including accident reporting requirements, which are required under his or her private auto insurance policy.

Damage Reimbursement Component

Whenever a mileage permittee's vehicle is damaged while driving on County business, the County will reimburse the permittee for the reasonable cost to repair the vehicle. The County will reimburse permittees for damage resulting from an accident (regardless of fault). Other examples of covered damages include, but are not limited to, a broken window or slashed tires, or for expenses needed to clean or repair a vehicle resulting from the required transportation of other persons in the vehicle (such as when a Children's Social Worker must transport a child in his or her vehicle, and the child causes damage to the vehicle). If the permittee's vehicle is stolen while on County business, the County will reimburse the permittee for the fair market value of the vehicle.

While there are some auto repairs that should be completed by a licensed auto body repair shop, there are occasions when utilizing a licensed shop is not required or appropriate. Some examples include but not limited to windshield repair, interior detailing due to soiling of vehicle, and/or damaged tire repair or replacement.

Permittees are eligible for this reimbursement while driving on County business or parked while on County business but are not eligible while commuting to and from home to work. All persons receiving mileage reimbursement, including those designated as occasional drivers, are eligible for damage reimbursement. However, unlike regular permittees, occasional drivers are not eligible for damage which occurs while parked at the permittee's headquarters parking lot.

The County will reimburse a permittee for the actual cost of a rental car, not to exceed \$40.00 per day for up to 30 days for each day the employee is without his or her vehicle that was damaged and is covered by this program, and actual towing charges to move an inoperable vehicle, limited to 50 miles in towing. Also, the County will reimburse vehicle storage costs, not to exceed \$10.00 per day, for reasonable storage needs.

To obtain reimbursement for damage to his or her vehicle, a permittee must fill out and submit the attached form titled Employee Claim for Damage to Personal Vehicle, (**Attachment IV**), along with two estimates of repair costs and a copy of permittee's mileage certification. Complete instructions for completing the form are included. If the damage was the result of an accident, the employee must also complete the Report of Vehicle Collision or Incident form (**Attachment III**).

HOWEVER - Permittees **MAY NOT** claim or receive reimbursement from the County and also from his/her private auto liability policy, nor from any other source, including any third party who caused the accident, or that party's insurance company. For example, if the County reimburses the employee \$1,000 and third-party private insurance reimburses the employee \$1,050, the employee must reimburse the County the \$1,000.

When requesting reimbursement by filling out **Attachment IV**, a mileage permittee acknowledges that they are obligated to reimburse the County one hundred percent of any other payments received from another source for the same damages. If the reimbursement from another source is greater than the County reimbursement amount, the permittee must reimburse only the County reimbursement amount.

PERMITTEE ATTEMPTS TO OBTAIN COUNTY REIMBURSEMENT AS WELL AS REIMBURSEMENT FROM ANOTHER SOURCE MAY RESULT IN DISCIPLINARY ACTION.

Approved claims are paid by each department using the on-line eCAPS system using the object code 5985.

Third Party Liability Costs

If a mileage permittee is involved in an accident where there is personal injury or damage to property (other than the permittee's own vehicle), the County will assume the resulting liability costs, with the exception of liability resulting from permittee fraud, corruption, or actual malice, or for certain other exceptions required by County Code Section 5.32. The County contracts with a third-party administrator,

George Hill Company (GHC), to handle auto and other liability claims filed against the County. To ensure GHC has the necessary information, all persons who drive on County business must be given the following documents when they are first certified to drive on County business. In addition, pursuant to the provisions of the Fringe Benefits MOUs, all current mileage permittees in your department must also be given these documents on an annual basis, even if they have been given such documents previously. Current permittees are to be given these forms as soon as possible to comply with these MOU provisions.

Permittees should not contact GHC for information related to their own personal vehicle damage claim unless it was an accident involving serious injuries or fatalities in which case the Permittee must contact GHC. Permittees should contact their designated representatives within their respective departments for the status of their damage claim. GHC only handles third party claims.

- **Attachment I: Mileage Permittee Certification of Receipt** form that departments may use to document that the permittee has received information concerning the County's Mileage Reimbursement Program, and the permittee's responsibilities in the event of a loss or accident. This form should be kept in the permittee's personnel file.
- **Attachment II: Evidence of Financial Responsibility**. This must be kept in the permittee's vehicle. This document, rather than the permittee's notice of insurance issued by their private insurance, is to be shown to other parties in case of an accident. In addition, if the permittee's private insurance company requires proof that the County has assumed liability for the permittee while driving on County business, this document can be used as the needed documentation.
- **Attachment III: Report of Vehicle Collision or Incident form**. This form must be completed within 3 business days after an accident and submitted to the permittee's supervisor.
- **Attachment IV: Employee Claim for Damage to Personal Vehicle form**. To obtain reimbursement for damage to his or her vehicle, a permittee must fill out and submit this form along with two estimates of repair costs and a copy of permittee's mileage certification. If the damage was the result of an accident, the employee must also complete the Report of Vehicle Collision or Incident form (**Attachment III**).
- **Attachment V: Information and Instructions for Permittee Drivers** sheet that should be kept in the permittee's vehicle. This sheet describes the

County's third-party auto liability coverage and provides instructions for the permittee to follow in the event of an accident.

Providing Proof of Personal Auto Liability Insurance and Driver's License Information

The Auditor-Controller's fiscal manual has been revised to no longer require departments to have a mileage permittee provide proof of automobile insurance on an annual or other routine basis. However, should the permittee be involved in an accident or file a claim for reimbursement for damage to the permittee's vehicle, the permittee must provide the County with the name of the permittee's private insurance company and policy information.

Departments must document annually that mileage permittees have a current and valid driver's license. Mileage permittees are required to provide their driver's license number and expiration date and sign a written attestation that their driver's license is current and will remain valid at all times while driving as a mileage permittee. In the event of an incident that results in vehicle damage reimbursement, third party auto liability (i.e. accident or other reported event), or suspected violation of County policy or relevant laws, the mileage permittee is required to provide **INF1125 (REV. 7/2018) REQUEST FOR OWN DRIVER LICENSE/IDENTIFICATION CARD OR VEHICLE/VESSEL REGISTRATION (VR) RECORD from the DMV**, at the request of the Department. The H6 documentation will confirm the validity and driving history of the mileage permittee. The Department is no longer required to retain a photocopy or image of the physical license, since the driver's license can now also be validated electronically with the provided driver's license number, as well as via the INF 1125 documentation."

QUESTIONS??

Mileage permittees and departments: Contact your designated departmental representatives with policy or procedural questions or to obtain the status of a damage claim.

Administrative Deputies or Departmental Human Resources Managers: May contact me at (213) 893-0040 or SMoomjean@ceo.lacounty.gov.

SRM:mj

Attachments

c: Auditor Controller



County of Los Angeles

MILEAGE PERMITTEE CERTIFICATION OF RECEIPT

This is to certify that I have read and received copies of the County of Los Angeles (County) Information and Instructions for Permittee Drivers and Evidence of Financial Responsibility.

I understand it is my responsibility to notify my supervisor of any change in the status of my Driver's License which would preclude me from driving on County business (e.g., suspended license, restricted license, revoked license).

MILEAGE PERMITTEE (Print Name)

MILEAGE PERMITTEE (Signature)

DATE

COUNTY OF LOS ANGELES EVIDENCE OF FINANCIAL RESPONSIBILITY

This is to certify that the County of Los Angeles provides automobile liability protection which applies to the employee named below while driving in the course and scope of County of Los Angeles employment.

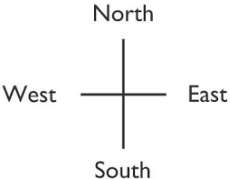


Employee Name:			
Employee Number:			
County Department and Section:			
California Driver's License No.:			
Automobile Make and Model:		Year:	

COUNTY OF LOS ANGELES REPORT OF VEHICLE COLLISION OR INCIDENT

FATALITIES OR SERIOUS INJURIES MUST BE REPORTED IMMEDIATELY BY TELEPHONE TO GEORGE HILLS COMPANY (855) 442-2357
 Prepared for County Counsel in defense of the County, Special Districts, and Employees

VEHICLE DRIVEN BY EMPLOYEE (check one)			
Dept. Name: _____	Dept. No.: _____	<input type="checkbox"/> COUNTY VEHICLE <small>(Includes vehicle leased Or rented by CO.)</small>	<input type="checkbox"/> EMPLOYEE'S VEHICLE
DIV. or Facility: _____		Equip. No.: _____	Insurance Co.: _____
SECTION: _____		License No.: _____	Policy No.: _____
File No.: _____			Permittee: YES <input type="checkbox"/> NO <input type="checkbox"/>
		CONTRACT CITIES SERVICES YES <input type="checkbox"/> NO <input type="checkbox"/> <small>If yes, name of contract city _____</small>	
POLICE REPORT <input type="checkbox"/> YES <input type="checkbox"/> NO		POLICE AGENCY REPORTING _____	STATION _____ REPORT # _____
INCIDENT DATE _____		CITY _____	ON _____ AT _____ <small>(Street or Highway)</small>
HOOR _____	AM/PM _____	SPECIFIC LOCATION _____	
COUNTY DRIVER (1)	DRIVER NAME: _____ Job Title: _____ Driver's License No.: _____		
	Home Address: _____		Phone No.: _____
	Work Location: _____		Phone No.: _____
	VEHICLE	Year: _____ Make: _____ Model or Type: _____	Lic. Plate No.: _____
Parts Damaged: _____			
	PASSENGER County Employee? Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Name: _____		
	Home Address: _____ Phone No.: _____		
	DRIVER NAME: _____		
	DRIVER'S LICENSE NO.: _____	STATE _____	INSURANCE CO.: _____ POLICY NO.: _____
	EMPLOYER: _____ <small>(Name of Person, Company, or Organization) (Address) (City, State, Zip Code) (Phone)</small>		
	VEHICLE	Year: _____ Make: _____ Model or Type: _____	Veh. Lic. No.: _____ <small>(Year) (Number) (State)</small>
PARTS DAMAGED: _____			
REGISTERED OWNER: _____ <small>(Name) (Address) (City, State, Zip Code) (Phone)</small>			
	PASSENGER		
	Name: _____		
	Home Address: _____ Phone No.: _____		
	DRIVER NAME: _____		
	DRIVER'S LICENSE NO.: _____	STATE _____	INSURANCE CO.: _____ POLICY NO.: _____
	EMPLOYER: _____ <small>(Name of Person, Company, or Organization) (Address) (City, State, Zip Code) (Phone)</small>		
	VEHICLE:	Year: _____ Make: _____ Model or Type: _____	Veh. Lic. No.: _____ <small>(Year) (Number) (State)</small>
PARTS DAMAGED: _____			
REGISTERED OWNER: _____ <small>(Name) (Address) (City, State, Zip Code) (Phone)</small>			
	PASSENGER		
	Name: _____		
	Home Address: _____ Phone No.: _____		
INJURED WITNESSES	Check One: <input type="checkbox"/> INJUREE <input type="checkbox"/> WITNESS <input type="checkbox"/> WITNESS <input type="checkbox"/> FATALITY		
	NAME: _____	PHONE NO.: _____	NATURE OF INJURY: _____
	ADDRESS: _____		TRANSPORTED TO: _____
	Check One: <input type="checkbox"/> INJUREE <input type="checkbox"/> WITNESS <input type="checkbox"/> WITNESS <input type="checkbox"/> FATALITY		
NAME: _____	PHONE NO.: _____	NATURE OF INJURY: _____	
ADDRESS: _____		TRANSPORTED TO: _____	

<p>INSTRUCTIONS Complete form within 24 hours of vehicle collision and submit to your supervisor. If more space is needed to completely answer any category on this form, please attach additional sheets.</p>	Circle direction 
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<p>DRAW A DIAGRAM AND SHOW HOW COLLISION OCCURRED SHOW your vehicle as #1. Show the other vehicles as #2 and #3, etc. SHOW the location and position of vehicle(s) at point of impact. SHOW the name of the street(s) and location of stop sign and signals. SHOW number of lanes and length of skid marks.</p>	Number of photos attached: <div style="border: 1px solid black; height: 40px; width: 100%; background-color: #e0f2f7;"></div>	Number of County vehicles involved: <div style="border: 1px solid black; height: 40px; width: 100%; background-color: #e0f2f7;"></div>
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EXPLAIN CLEARLY HOW COLLISION OCCURRED. ATTACH ADDITIONAL SHEETS IF NECESSARY.
 IF SHERIFF DEPARTMENT INVOLVED, STATE IF MDT RELATED.

LOCALITY		OPERATING AREA		MOVEMENT		TRAFFIC CONTROL			AMOUNT OF TRAFFIC		
Rural		No intersection			Vehicle 1	Vehicle 2		Vehicle 1	Vehicle 2	Light	
Residential		Nearing intersection		Straight Ahead			Non present			Medium	
Business		In intersection		Lane Change			Green Signal			Heavy-Flowing	
Freeway		Leaving intersection		Making Right Turn			Yellow Signal			Congested	
Open Field		Entering intersection		Making Left Turn			Red Signal			TERRAIN	
Private Road		Leaving Driveway		Standing			Flashing Signal			Level	
Other		Construction Zone		Parked			Stop Sign			Upgrade	
		Parking/Bus Lot		Backing			Warning Sign			Downgrade	
		Other		Moving Unattended			Construction Sign			Hill Crest	
							Other			Dip	

COLLISION DETAILS CONTINUE											
ROAD SURFACE		VISIBILITY		WEATHER		ROAD CONDITION		EVASION ACTION		SAFETY BELTS	
Concrete		Good		Clear		Dry		Locked Brakes		Installed, Not Worn	
Asphalt		Fair		Rain		Wet		Hard Brakes		Installed and Worn	
Oiled/Gravel		Poor		Fog		Muddy		Slowed Stopped		Not installed	
Unpaved		Very Poor		Dusty		Snowy		Steered Away		Vehicle Unoccupied	
Other		Other		Snow		Icy		Accelerated		Other	
				Other		Other		None			
								Other			
EMERGENCY RESPONSE (Applies to vehicle driven by employee)											
Did Emergency Response Arrive?		Yes		No		Were Emergency Lights and Siren Activated?		Yes		No	

SIGNATURES			
Employee Name:		Employee No.:	
Employee Signature:		Date:	
Supervisor Name:			
Supervisor Signature:		Date:	
Department Head or Authorized Representative			
Name:			
Signature:			
Date:			

<u>DEPARTMENTAL PROCEDURE FOR DISTRIBUTION</u>	
E-mail to: COLANewIncidentClaims@georgehills.com or	
Mail to: George Hills Company P.O. Box 120 Rocklin, CA 95677	<u>One Copy (only if County Vehicle was damaged)</u> Internal Services Department 1100 North Eastern Avenue, Room 210 Los Angeles, CA 90063
(Not applicable for Road and Flood Control vehicles)	



**COUNTY OF LOS ANGELES
EMPLOYEE CLAIM FOR DAMAGE TO PERSONAL VEHICLE**

Employee Information

Name: _____ Date: _____

Payroll Title: _____

Work Address: _____

Work Phone No.: _____

Supervisor's Name: _____

Supervisor's Phone No.: _____

Employee's Personal Auto Liability Insurance

Name: _____

Policy No.: _____

Damage Information

Date Damage Occurred: _____

Year and Make of Vehicle: _____

Odometer Reading: _____

Describe How Damage Occurred: _____

Repair Estimates

Amount of Claim: _____

Attach two (2) estimates from licensed automotive repair businesses of the cost to repair the damage to your vehicle.

Certification and Assignment

By signing the form, I certify that the facts contained on this form are true and complete to the best of my knowledge and belief.

I agree to subrogate to the County of Los Angeles (County) any right which I may have for reimbursement from others. This includes, but is not limited to, any and all recoveries I may obtain from my own personal auto insurance company or from any other responsible third party or their insurance company for the damage or destruction of the vehicle, which is the subject to the claim, to the extent of the amount of the reimbursement paid to me by the County.

I understand, if the lower of the two estimates exceeds the current fair market value of the vehicle, the amount of reimbursement shall be calculated by subtracting \$5.00 and the salvage value of the vehicle from the current fair market value.

Employee Signature: _____ Date: _____

Approved by: _____ Date: _____

DAMAGE TO EMPLOYEE (PERMITTEE) VEHICLE: ELIGIBLE EMPLOYEES

Any mileage permittee, including a permittee designated as an occasional driver, is eligible for reimbursement for damage to his or her personally owned or leased vehicle when such damage occurs while the vehicle is being used in the performance of the permittee's duties, as requested by the permittee's supervisor.

Effective January 1, 2001, a mileage permittee (permittee) is covered for damage which occurs while parked at the permittee's headquarters parking lot. Employees designated as occasional drivers are not covered while parked in their headquarters' parking lot. A vehicle includes an automobile, van, or pickup truck, but excludes motorcycles and "off road" sport vehicles.

Permittees may not claim damages and receive reimbursement from the County and also claim damages and receive reimbursement from another source, such as the permittee's private auto insurance company, a responsible third party, or a third party's insurance company.

This means that employees must choose whether to claim reimbursement from the County or from another source. Employees must not claim both.

Exclusions

Reimbursement under this provision is not allowed if the damage occurs:

- While the employee is commuting to or from work;
- While the employee is off duty;
- If the purpose of the trip is to undergo medical examination or treatment, to participate in a civil service examination, or to pursue employee relations matters on the employee's own behalf; and
- If the amount of damage is \$5.00 or less.

Procedures

To receive reimbursement, an eligible employee must:

- Report the incident to departmental management in a timely manner and complete and sign the Claim for Damage to Personal Vehicle form;
- Attach estimates from two licensed auto repair businesses for the reasonable cost of repairing the vehicle;
- Submit the form to his/her supervisor for processing within ten (10) business days from the date of damage to the vehicle. The employee should NOT send the form to George Hills (the County's third-party administrator). Doing so will only delay the reimbursement process. Failure to submit the form and required documentation within the specified timeframe will result in a rejection of the claim and reimbursement for damages (County Code Section 5.85.050, A.); and
- Complete the County of Los Angeles Report of Vehicle Collision or Incident form and submit with the packet within three (3) business days if the damage was the result of an accident. Permittees may also claim the costs of rental car coverage (not to exceed \$40 per day for up to 30 days), necessary towing charges (not to exceed 50 miles in towing), and necessary storage costs (not to exceed \$10 per day).

**County of Los Angeles Third-Party Auto Liability Protection
Information and Instructions for Permittee Drivers**

If you are involved in an accident while driving on County Business, the County will indemnify and defend you for any resulting damages to third parties. To be eligible for such liability protection, you must be driving in the course and scope of your County employment and be designated as a mileage permittee (permittee) or occasional driver by your department.

PLEASE NOTE: THIS PROTECTION DOES NOT APPLY IF YOU ARE INVOLVED IN AN ACCIDENT WHILE DRIVING TO OR FROM WORK, OR IF LIABILITY FOR DAMAGES TO THIRD PARTIES RESULTS FROM FRAUD, CORRUPTION, OR ACTUAL MALICE ON THE PART OF YOU, THE PERMITTEE.

Permittees who qualify for this liability protection and who are involved in an automobile accident must comply with the following:

- Exchange insurance information with other party or parties showing the **County of Los Angeles: Evidence of Financial Responsibility** form that has been provided to you by the County. **Do not admit to fault or liability, nor discuss the circumstances of the accident with anyone other than an investigating officer;**
- In case of an accident involving serious injuries or fatalities, contact George Hills within 24 hours of the accident.
- Within 10 days, all permittee drivers involved in a vehicle accident are responsible for completing and filing the Report of Traffic Accident Occurring in California (SR-1) for any accident involving damages of \$1000.00 or over and/or any injury to any party involved. A copy of this form is available for completion or download at <https://www.dmv.ca.gov/portal/dmv-virtual-office/accident-reporting/>. Failure to file this form could affect a permittee's driver's license or registration renewal. Neither the County nor George Hills Company can file the form on behalf of the permittee.

NOTE: THE COUNTY'S AUTO LIABILITY PROTECTION DOES NOT RELIEVE YOU OF THE STATE OF CALIFORNIA REQUIREMENT TO MAINTAIN AUTO LIABILITY INSURANCE AND PROOF OF FINANCIAL RESPONSIBILITY. MILEAGE PERMITTEES ARE EXPECTED TO COMPLY WITH ALL APPLICABLE STATE MOTOR VEHICLE LAWS AND REGULATIONS.