

Core Member Organizations

- Aging and Disability Professionals Association of Wisconsin (ADPAW)
- Alzheimer's Association SE Wisconsin Chapter
- Wisconsin Adult Day Services Association (WADSA)
- Wisconsin Association of Area Agencies on Aging (W4A)
- Wisconsin Association of Benefit Specialists (WABS)
- Wisconsin Association of Nutrition Directors (WAND)
- Wisconsin Association of Senior Centers (WASC)
- Wisconsin Institute for Healthy Aging (WIHA)
- Wisconsin Senior Corps Association (WISCA)
- Wisconsin Tribal Aging Unit Association

The Wisconsin Aging Advocacy Network is a collaborative group of individuals and associations working with and for Wisconsin's older adults to shape public policy to improve their quality of life.

WAAN Federal Issue Brief
April 2019

Charitable Driving Mileage Rate:

Volunteer Drivers – Private Resources Provide Community Services

WAAN's Position: Increase the charitable driving mileage rate for volunteer drivers who use their own vehicles for driving individuals to appointments or for delivery of meals.

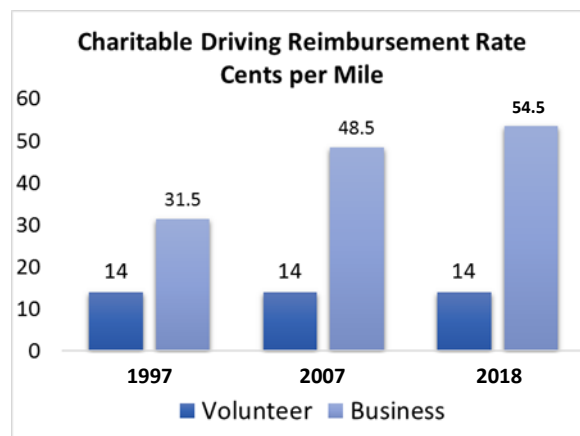
Volunteer Drivers Penalized Under the Tax Code

Volunteer driving programs play a key role in the delivery of meals and the transportation network for older adults, people with disabilities, children, Veterans, and individuals with low incomes. The current tax regulations are a disincentive for those willing to volunteer their time and personal resources to deliver meals and drive others where they need to go. Public dollars are not always sufficient to provide the services needed by the aging population. Increasing the charitable driving deduction to be equal to the IRS business rate removes a barrier to the use of private resources and receipt of mileage reimbursement to provide home and community-based services like meal delivery and community transportation.

Rate remains at 1997 levels

Current law allows for reimbursement of volunteers, on a nontaxable basis, up to \$.14/mile. Alternatively, volunteers are permitted to deduct their "out of pocket" expenses incurred in providing donated services up to \$.14/mile, when those expenses are not reimbursed. Any reim-

bursement received above or expenses exceeding \$.14/mile is considered taxable income or is not eligible for deduction on their taxes. Unlike the business and medical/moving rate which are regulated by the IRS and adjusted to account for the increasing cost of operating a vehicle, the charitable rate can only be changed through the legislative process. The charitable mileage rate has not been adjusted since 1997 despite escalating prices in vehicle ownership and fuel costs over the last two decades. Volunteer meal delivery **and** volunteer driver escort programs are in jeopardy due to rising costs to operate a vehicle and this tax regulation.



WAAN does not support legislation that only raises the charitable rate for volunteers who deliver meals. In WI, many volunteers deliver meals and drive people. If the mileage rate is only increased for one service, a volunteer could provide a ride for the same agency and be reimbursed or claim mileage at different rates depending on whether they drive people or meals. If they are treated differently under the tax code, it will become even harder to recruit volunteer escort drivers, thereby decimating the essential volunteer transportation network.

Volunteer Driver Programs Offer Benefits for Vulnerable Community Members

Transportation Options: Lack of transportation options is a problem for communities facing an increase in those needing service; including those aging in their homes and using home and community-based services.

Transportation in Areas Not Otherwise Served

In areas where public or private transportation may not exist, volunteer driver programs are a cost effective strategy to meet mobility needs. Volunteer driver programs are an economical solution and rely on community members to provide services to their neighbors.

Extra Assistance to Remain Mobile: Some older adults require extra assistance beyond what many paid transportation services can provide, such as someone to walk them all the way into their medical appointment instead of dropping them off at the curb. In a national survey of driving programs, 77% of volunteer drivers provided door-thru-door service, compared to 16% of paid drivers.

(Beverly Foundation, www.beverlyfoundation.org).

Adequate Nutrition: Home-delivered meals can reduce hunger among low income seniors and reduce malnutrition and costly medical complications associated with poor nutrition. Over two million meals were delivered in 2015.

Safety Checks & Socialization: Volunteers provide a meal or a ride as well as an important safety check for older adults. Many older adults live alone and the meal driver or ride to the doctor is the only time they get out of the house or only contact they have all day, week or month.

Volunteers are the backbone of the home-delivered meal **and** volunteer driver escort programs in Wisconsin. Two surveys found there at least 60 volunteer driver escort programs statewide and over 5,800 individual meal delivery drivers in 2016. Without volunteers willing to provide these services, at-risk individuals may go without food and many areas will have no or extremely expensive and impractical transportation options. WAAN supports legislation that restore equity to the tax code for *all* volunteers, whether driving food or people. Eliminating this tax regulatory burden for charitable driving can allow for expansion of volunteer driver programs and meal delivery which are a wise use of private and public money and resources.



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