

VOLUNTEER DRIVERS – PRIVATE RESOURCES PROVIDE COMMUNITY SERVICES

Volunteer Drivers Penalized Under the Tax Code

Volunteer driver programs play a key role in the transportation network for older adults, people with disabilities, children, Veterans, and individuals with low incomes, as well as in the delivery of meals and other goods and products. 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.

Increasing the charitable driving rate 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.

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 reimbursement 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.

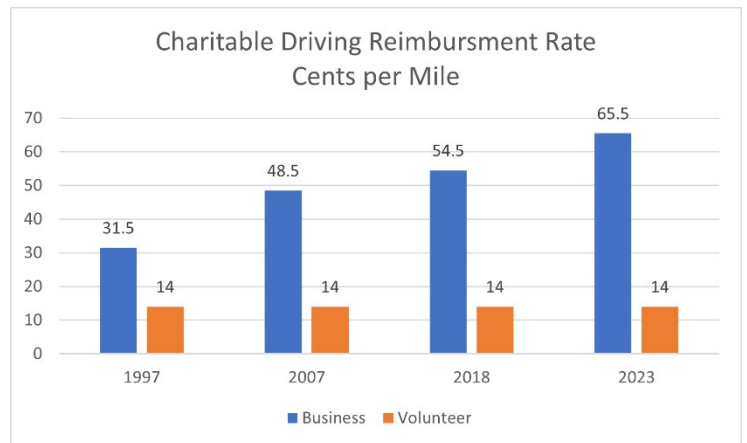
Volunteer Driver Programs Offer Benefits for Vulnerable Community Members

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.

Increase charitable rate to equal IRS business rate (currently 65.5 cents/mile)

WAAN’s Position: Support ([S. 3020/H.R. 3032](#)). This legislation increases the federal charitable volunteer driver mileage reimbursement rate from 14 cents/mile to match the business mileage rate (currently at 65.5 cents/mile) for drivers using their own vehicles to transport older adults and other non-drivers, as well as meals and other products.

Rate remains at 1997 levels



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. Volunteer driver programs can provide passenger assistance (to-the-door, through-the-door, at-the-destination, and carrying packages), make multiple stops on the same trip, travel beyond city and county boundaries, and get older adults where they need to go. Paid transportation services usually cannot provide these types of assistance and services because of cost or legal constraints.

Adequate Nutrition: Home-delivered meals can reduce hunger among low-income seniors and reduce malnutrition and costly medical complications associated with poor nutrition. In 2019, over 2.3 million meals were delivered.

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 are 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 restores equity to the tax code for all volunteers, whether transporting people, meals, or other products. 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.

Find this and other WAAN issue briefs at: <https://gwaar.org/issues-and-initiatives>

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Core member organizations

Aging and Disability Professionals Association of Wisconsin (ADPAW) • Alzheimer's Association Wisconsin Chapter Board on Aging and Long Term Care (BOALTC) • 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 Family and Caregiver Support Alliance (WFACSA) • Wisconsin Institute for Healthy Aging (WIHA)
Wisconsin Senior Advocates • Wisconsin Senior Corps Association (WISCA) • Wisconsin Tribal Aging Unit Association

Mission

The Wisconsin Aging Advocacy Network (WAAN) works with and for all older adults by educating community members and policy makers on priority issues while advocating for meaningful change. Learn more at <https://gwaar.org/waan>.