



Agenda of Regular Meeting

The Board of Education Huron Intermediate School District

A Regular Meeting of the Board of Education of Huron Intermediate School District will be held on January 12, 2026, beginning at 4:00 PM at the Huron Intermediate School District's Administration Building at 1299 S. Thomas Road, Suite 1, Bad Axe, MI 48413.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

1. Public Hearing - Bylaws and Policies
 - A. Proposed Thrun Law Firm P.C. Policy 5207 (Anti-Bullying) 3
2. Call to Order
3. Pledge of Allegiance
4. Minutes of December 8, 2025
5. Public Participation
6. Presentation
 - A. Board Appreciation - Mr. Candela
7. Action Items
 - A. Programs/Services and Personnel
 1. Request to Recall for Early Childhood Special Education Home-Based Teacher
 2. Request to Employ for Early-On Part C Service Provider
 3. Request to Employ Special Education Paraprofessional
 4. Request to Approve the contract for School Resource Officer
 5. Resignation of Elementary STEPS Paraprofessional
 6. Request to Approve an unpaid Leave of Absence
 - B. Bylaws and Policies
 1. Request to repeal the Board's current bullying policies 5517 and 5517.01
 2. Request to adopt the Thrun Law Firm P.C. Policy Manual Policy 5207 (Anti-Bullying)
8. Informational Items
 - A. Report of Directors 7
 - B. Report of Superintendent
9. Approval of Bills
10. Closed Session
 - A. Huron Intermediate School Support Staff Negotiation Discussion/Considering the purchase or lease of property.
11. Adjournment

This meeting is a meeting of the Board of Education in public for the purpose of conducting the school district's business. There is time for public participation during the meeting as indicated on the agenda.

Series 5000: Students, Curriculum, and Academic Matters

5200 Student Conduct and Discipline

5207 *Anti-Bullying Policy*

All types of bullying, including cyberbullying, without regard to subject matter or motivating animus, are prohibited.

A. Prohibited Conduct

1. Bullying, including cyberbullying, a student at school is prohibited. Bullying is any written, verbal, or physical act, or electronic communication that is intended to or that a reasonable person would know is likely to harm one or more students directly or indirectly by doing any of the following:
 - a. substantially interfering with a student's educational opportunities, benefits, or programs;
 - b. adversely affecting a student's ability to participate in or benefit from the District's educational programs or activities by placing the student in reasonable fear of physical harm or by causing substantial emotional distress;
 - c. having an actual and substantial detrimental effect on a student's physical or mental health; or
 - d. causing substantial disruption in, or substantial interference with, the District's orderly operations.
2. Retaliation or false accusations against the target of bullying, anyone reporting bullying, a witness, or another person with reliable information about an act of bullying, are prohibited.

B. Reporting an Incident

If a student, staff member, or other person suspects there has been a bullying incident, the person must promptly report the incident to the building principal or designee, or to the Responsible School Official(s), as defined below.

A report may be made in person, by telephone, or in writing (including electronic transmissions). If a bullying incident is reported to a staff member who is not the building principal, designee, or a Responsible School Official, the staff member must promptly report the incident to the building principal, designee, or a Responsible School Official.

To encourage reporting of suspected bullying or related activities, each building principal, after consulting the Responsible School Official(s), will create, publicize, and implement a system for anonymous reports. The system must emphasize that the District's ability to investigate anonymous reports may be limited.

Complaints that the building principal has bullied a student must be reported to the Superintendent. Complaints that the Superintendent has bullied a student must be reported to the Board President.

C. Investigation

All bullying complaints will be promptly investigated. The building principal or designee will conduct the investigation, unless the building principal or Superintendent is the subject of the investigation. If the building principal is the subject of the investigation, the Superintendent or designee will conduct the investigation. If the Superintendent is the subject of the investigation, the Board President will designate a neutral party to conduct the investigation.

A description of each reported incident, along with all investigation materials and conclusions reached, will be documented and retained.

D. Notice to Parent/Guardian

If the investigator determines that a bullying incident has occurred, the District will promptly notify the victim's and perpetrator's parent/guardian in writing.

E. Annual Reports

At least annually, the building principal or designee, or the Responsible School Official, must report all verified bullying incidents and the resulting consequences, including any disciplinary action or referrals, to the Board.

The District will annually report incidents of bullying to MDE in the form and manner prescribed by MDE.

F. Responsible School Official

The Superintendent is the "Responsible School Official" for this Policy and is responsible for ensuring that this Policy is properly implemented. This appointment does not reduce or eliminate the duties and responsibilities of the building principal or designee as described in this Policy.

G. Posting/Publication of Policy

The Superintendent or designee will ensure that this Policy is available on the District's website and incorporated into student handbooks and other relevant school publications.

The Superintendent or designee will submit this Policy to the MDE within 30 days after its adoption.

The Responsible School Official will provide and require annual training opportunities for District personnel who have significant contact with students on preventing, identifying, responding to, and reporting incidents of bullying.

H. Definitions

1. "At school" means in a classroom, elsewhere on school premises, on a school bus or other school-related vehicle, or at a school-sponsored activity or event whether it is held on school premises. "At school" also includes any conduct using a telecommunications access device or telecommunications service provider that occurs off school premises if the device or provider is owned by or under the control of the District.
2. "Telecommunications access device" means any of the following:
 - a. any instrument, device, card, plate, code, telephone number, account number, personal identification number, electronic serial number, mobile identification number, counterfeit number, or financial transaction device defined in MCL 750.157m (e.g., an electronic funds transfer card, a credit card, a debit card, a point-of-sale card, or any other instrument or means of access to a credit, deposit, or proprietary account) that alone or with another device can acquire, transmit, intercept, provide, receive, use, or otherwise facilitate the use, acquisition, interception, provision, reception, and transmission of any telecommunications service; or
 - b. any type of instrument, device, machine, equipment, technology, or software that facilitates telecommunications or which is capable of transmitting, acquiring, intercepting, decrypting, or receiving any telephonic, electronic, data, internet access, audio, video, microwave, or radio transmissions, signals, telecommunications, or services, including the receipt, acquisition, interception, transmission, retransmission, or decryption of all telecommunications, transmissions, signals, or services provided by or through any cable television, fiber optic, telephone, satellite, microwave, data transmission, radio, internet based or wireless distribution network, system, or facility, or any part, accessory, or component, including any computer circuit, security module, smart card, software, computer chip, pager, cellular telephone, personal communications device, transponder, receiver, modem, electronic mechanism or other component, accessory, or part of any other device that is capable of facilitating the interception, transmission, retransmission, decryption, acquisition, or reception of any telecommunications, transmissions, signals, or services.
3. "Telecommunications service provider" means any of the following:
 - a. a person or entity providing a telecommunications service, whether directly or indirectly as a reseller, including, but not limited to, a cellular, paging, or other wireless communications company or other person or entity which, for a fee, supplies the facility, cell site, mobile telephone switching office, or other equipment or telecommunications service;
 - b. a person or entity owning or operating any fiber optic, cable television, satellite, internet based, telephone, wireless, microwave, data transmission, or radio distribution system, network, or facility; or

- c. a person or entity providing any telecommunications service directly or indirectly by or through any distribution systems, networks, or facilities.

Legal authority: MCL 380.1310b; MCL 750.157m, 750.219a

Date adopted:

Date revised:



Huron ISD General Education Report January 2026

General Ed News from Last Month

- I was one of six Thumb educators/administrators to travel to Eminence Independent Schools (Kentucky) for a site visit on Thursday, December 18. We toured the district, which is very similar in size/demographics to our schools in the Thumb. Following the tour, we had the chance to ask questions to the district’s leadership team. We picked their brains on topics like:
 - Project-Based Learning, which they cultivate with the support of:
 - A “Portrait of a Graduate”—the characteristics that a district wants to see in their graduates, but also broken down by grade levels.
 - Mastery Learning/Standard-Based Grading
 - Strategic scheduling
 - Dispositional hiring

Those of us on the tour will be reporting back to the Tri-County Administrative Retreat’s Planning Committee on our visit, which we’ll use to tailor Dr. Buddy Berry’s (Eminence superintendent) keynote to that group in July 2026.

- Teacher Mentor Training continues to be successful from both a participation and feedback perspective. We had over 30 educators join our Dec. 10 Zoom session, and our final session for the year is scheduled for Feb. 4. With some flexibility we’re provided with the 27h grant, as well as the opportunity to reapply for another round of 27h grant funding, we will be able to continue this work into next year, at least in some form.
- On December 16, the Gen Ed team assembled nearly 260 Family Exploration Packs for Huron County 2nd Graders. With snow days disrupting local district schedules, the packs won’t be distributed until early January, which is not unusual in terms of timeline.

Coming Events

- Just prior to our winter break, MDE released some much-anticipated information related to K-5 Literacy curriculum and literacy screening assessments. These “approved lists” are part of PA 146, the Michigan Dyslexia Law. In January, getting answers to several questions we have on these lists will be a priority, as will be sharing information with our superintendents, principals, and HISD colleagues.
- The 3rd session of our AI Integration Workshop will be held on Friday, Jan. 30 @ HISD.

Director’s Professional Learning Summary

Since our last meeting, I’ve participated in the following professional learning opportunities:

- MEMSPA Annual Conference: Dec. 3-5 @ Traverse City, MI
- Monthly GELN Meeting: Dec. 11 (virtual)
- Eminence Independent Schools Site Visit: Dec. 17-18, Eminence, KY



Huron ISD General Education Report January 2026

Current Professional Development Summary

	Participants	Total Hours
November/December 2025	257	53
SY25-26 Total	1445	279

New Special Ed Teacher Training (Nov. 17)

Quality of Content: 4.0
 Quality of Presenter: 4.0
 Quality of Facilities: 4.0

Average Quality Score: 4.0

Impact on Knowledge/Understanding (avg. across 5 areas)

Before: 2.38
 After: 3.74

Avg. Gain in Knowledge: +1.36

Vicarious Trauma Training (Nov. 21)

Quality of Content: 3.47
 Quality of Presenter: 3.40
 Quality of Facilities: 3.67

Average Quality Score: 3.51

Impact on Knowledge/Understanding (avg. across 1 areas)

Before: 3.13
 After: 3.66

Avg. Gain in Knowledge: +.53

Pillars of Practice: Special Ed 101/Behavior Support Guide for Educators (Dec. 4)

Quality of Content: 3.87
 Quality of Presenter: 3.87
 Quality of Facilities: 3.91

Average Quality Score: 3.88

Impact on Knowledge/Understanding (avg. across 9 areas)

Before: 2.46
 After: 3.42

Avg. Gain in Knowledge: +.98



Huron ISD General Education Report January 2026

AI for Paraprofessionals (Dec. 8)

Quality of Content: 4.0
Quality of Presenter: 4.0
Quality of Facilities: 3.89

Average Quality Score: 3.96

Impact on Knowledge/Understanding (avg. across 5 areas)

Before: 1.62
After: 3.56

Avg. Gain in Knowledge: +1.92

HISD Special Services Report January 2026

Huron Learning Center Update

See attached.

Special Education Professional Development Updates

We continue to focus on thoughtful, long-range planning to support high-quality professional development for special educators. Work is already underway to schedule summer learning opportunities, and a three-year professional development plan has been created to guide this work.

Planned Professional Development Includes:

- January 2026: GERALYN KOLAR will provide professional development for not yet special ed certified teachers on Strengthening IEP Implementation.
- March 2026: Dr. Shelley Moore will provide professional development focused on Universal Design for Learning (UDL)
- July 2026: Karle Delo from Michigan Virtual will present on Artificial Intelligence for Special Educators
- July 2026: Stephanie Dyer, Ed.S., BCBA will present on Designing Inclusive Practices and Addressing Challenging Behaviors

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In addition, we are providing further training opportunities for paraprofessionals:

- Two additional Level 1 Paraeducator Bootcamp sessions will be offered this winter, facilitated by Sarah Green and Kurt Long.
- Current Level 1 trainers Sarah Green, Kurt Long, and Deb Walsh will complete training this winter to become Level 2 trainers.
- Sherri Hoffman and Kristy Powell will be trained to serve as Level 1 trainers to increase capacity and sustainability of paraprofessional professional learning.

Visit to Bay Arenac ISD Program and Learning/Assessment Lab

On December 16, 2025 a small group visited Bay Arenac ISD for a tour of one of their special education programs and one of their special education learning/assessment labs. The visit is part of exploration of other ISD's services related to employability skill development for students with disabilities.

The program visited was called Empowering Students for Career Success and is very similar to our PREP (Preparing Responsible Employable Persons) program, with some slight differences. Their Empowering Students program is for 10th, 11th and 12th graders, and

students are allowed to attend for one school year only, whereas our PREP program is for 9th and 10th graders, and they can attend the program for two full years, or in rare instances more than two years. The Empowering Students for Career Success program at Bay Arenac does include a strong partnership with Michigan Rehabilitation Services (MRS) and one of their local community employment agencies, called Do All. The program also includes some visits and student work done at Delta College. The visit to this program affirmed that the work happening in our PREP program is on target. However, the visit did prompt questions on the potential of revisiting partnerships with MRS, pending MRS's ability to provide robust support and service for our students during the school day.

We also visited one of the five Practical Assessment Exploration System (PAES) Labs within the ISD. The lab we visited was housed in their center-based school. A PAES Lab is a hands-on, simulated work environment for high school students, especially those with disabilities, to explore career potential through practical tasks in areas like business/marketing, computer/tech, consumer/service, construction/industrial, processing/production. The lab helps students to develop job-ready skills and independence while assisting educational staff to collect data on student skills for planning transition services for adult life. Teachers act as supervisors, assessing skills like problem-solving and adaptability as students complete jobs, generating data to inform their Individualized Education Plans (IEPs) and career goals.

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What happens in a PAES Lab:

- Simulated Workplace: Students "clock in" and work assigned shifts, taking on roles as employees.
- Job Exploration: Students work through levels of 264 different jobs in 5 components (Business Marketing, Computer Tech, Construction/Industrial, Consumer Service, Processing/Production).
- Hands-On Learning: Tasks involve real tools and equipment, from assembling electronics to preparing food, under supervisor guidance.
- Performance-Based Assessment: Supervisors track progress, noting independent work, support needs and interest, generating data rather than just test scores.
- Skill Development: Focuses on foundational skills, appropriate behavior, independence, and higher-order thinking for successful transition.
- There is no rule on the amount of time spent in the lab, but one hour per day, five days a week is best. Some districts use it two to three days per week.

Who the lab serves:

- Primarily serves students with more significant learning needs.

- Also recommended for use in job exploration with general education middle school students.
- Helps identify strengths and needs for students with varying abilities, ensuring appropriate accommodations and modifications are made.

Benefits:

- **Reduces Test Anxiety:** Replaces traditional tests with practical application, boosting confidence.
- **Data-Driven Decisions:** Provides concrete data for IEPs, goal setting, and career planning.
- **Improved Employment Potential:** Offers a strong predictor of success in community-based employment.

Contracted Services

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We continually contract for services in the Special Education Department to ensure that service needs of all students are met. Here is the list of the following contracted services we currently are accessing. We are thankful for the support these contracted providers give us.

- Orientation and Mobility Specialist Services through St. Clair County Regional Service Agency
- Audiology through Thumb Audiological
- Physical Therapy through Noble Physical Therapy and Wellness (short-term)
- School Psychology services through Sunbelt Staffing
- Paraprofessional Service/Behavior Assistance through PBS Corp.

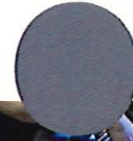
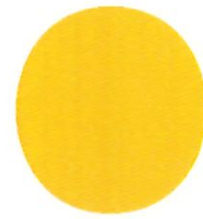
Personnel/Staffing

We continue to work to fill our vacancies in the special education department. Currently we have the following positions open.

- Special Education Paraprofessionals – 2 full time
- Early On Part C Service Provider – 1 full time
- School Psychologist or School Psychologist Apprentice – 1 full time

Huron Learning Center Board Report

January 2026



Current Events

- The ECSE and GSRP classrooms held their annual Christmas Programs. The Huron Learning Center celebrated the Christmas spirit with a variety of activities the week of December 15, including cookie and ornament decorating, delivering Christmas cards to local nursing homes, spirit dress-up days, and a Christmas movie with popcorn and hot chocolate.
- On December 16, HLC students were able to enjoy a music concert provided by All Music is Power. The MOCI/SXI/STEPS programs held their annual Christmas program on Thursday, December 18. A huge thank you to the Bad Axe Nazarene Church for their continued support and Christmas gifts for students and staff.

Embracing the Journey of Learning

Professional Development

- Jeff Guza participated in the Future of Learning Conference on December 9th.
- HLC staff participated in a variety of professional development sessions on Friday, December 19.



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Positive Behavior Intervention and Supports

- On December 4, the monthly PBIS assembly was held, and six Paw ticket winners were drawn. During the assembly, instruction on appropriate classroom behavior was provided.



HURON AREA TECHNICAL CENTER



Student of the Month

Lindsey Peruski is the HATC Student of the Month for December 2025. She is a Senior at Ubly and is a second-year student in the Huron Area Technical Center's Hospitality/Food Service Program. She is the daughter of Robert & Debbie Peruski of Ubly.

UPCOMING EVENTS

Food Hospitality Buffet *January 8th*

Our buffet will be back and excellent, weather permitting!

Super Sophomore Elective Day

January 21st / Back-up date of January 29th

All Huron County sophomores will be visiting three programs of interest.

No School MLK Day *January 19th*

CDL – Second Cohort *January 5th – 9th*



Learning Together, Growing Stronger

The Huron Area Technical Center hosted an awesome Christmas Dress-Up Week, creating a fun, inclusive, and positive atmosphere for students and staff across all programs. Daily themes encouraged creativity, school spirit, and participation, helping strengthen relationships and build a strong sense of community during the final week before winter break. Staff and students enthusiastically embraced the activities, which boosted morale, improved attendance, and reinforced a welcoming culture at HATC. Events like this continue to support our commitment to student engagement, belonging, and a positive learning environment—key components of student success in Career and Technical Education.

The Super Sophomore Elective experience provides students with exposure to multiple CTE pathways through short, engaging sessions designed to spark interest and support informed program selection. Students attend either an AM (8:30–10:40 a.m.) or PM (12:00–2:10 p.m.) block, beginning with an EMC presentation followed by three rotating instructional sessions. This structured format allows students to explore several career areas efficiently while maintaining a clear and organized schedule.

Message from the Principal

We are starting off 2026 with a lot of excitement and energy. We will be hosting all of our sophomores this month as well as finishing the first semester. We are hoping the weather cooperates with school this month as we have lots of activities scheduled.





HURON AREA INTERMEDIATE SCHOOL DISTRICT

UNITED TODAY, BETTER TOGETHER, STRONGER TOMORROW
JANUARY 2026



DECEMBER WORK

Let's reflect back...

- Grant Applications, Grant Requests, and Final Grant Expenditure Reports
- Budget Work
- Additional Payrolls
- 31aa Opt-In/Opt-Out through GEMS/MARS
- Qualifying Statement
- GSRP/Special Ed Payouts

DECEMBER TRAININGS

- MSBO ISD & School Finance Committee Meeting
- Brown & Brown Insurance Meetings
- American Fidelity Meeting
- Thrun Policy Meeting

FINANCE DEPARTMENT REPORT

January Consensus Revenue Estimating Conference (CREC) – Date Set

The Consensus Revenue Estimating Conference (CREC) is currently scheduled for Thursday, January 16 at 9:00 a.m. CREC is held at least twice each year—typically in January and May—and plays an essential role in Michigan’s annual budget development process.

During the conference, state fiscal leaders review presentations on the U.S. and Michigan economies and assess state government revenue trends. The conference principals—comprised of the State Treasurer or State Budget Director, the Director of the Senate Fiscal Agency, and the Director of the House Fiscal Agency—reach consensus to establish Michigan’s official revenue forecasts. These forecasts include projections for the remainder of the current fiscal year, the upcoming fiscal year, and an initial forecast for the following year.

The January CREC forecast is particularly significant, as it becomes the starting point for the Governor’s Executive Budget.

Following the conference, MSBO will host a debrief at 12:30 p.m. to summarize key takeaways and implications for schools and local districts.

Key 2026 Rate Updates: Mileage, Minimum Wage, and Insurance Hard Caps

Several important state and federal rate changes took effect in 2026 that may impact district operations and budgeting:

- IRS Mileage Reimbursement Rate (2026): The IRS mileage reimbursement rate increased to 72.5 cents per mile, which is 2.5 cents higher than the 2025 rate.
- Michigan Minimum Wage: The State of Michigan’s minimum wage increased from \$12.48 per hour in 2025 to \$13.73 per hour effective January 1, 2026. The minimum wage is scheduled to increase again to \$15.00 per hour on January 1, 2027.
- Insurance Premium Hard Cap Rates (2026): Hard cap rates for insurance premiums increased by 2.9% for 2026. These caps represent the maximum amount a public employer may contribute annually toward an employee medical benefit plan. Updated annual caps are as follows:
 - Single Subscriber: increased from \$7,718 to \$7,942.
 - Two-Person Subscriber: increased from \$16,141 to \$16,609.
 - Family Subscriber: increased from \$21,050 to \$21,660.

These updates will be considered as part of ongoing financial planning and compliance with applicable state and federal guidelines.

Budget Amendment

The district is currently preparing the 2025–2026 budget amendment to reflect updated financial information and year-to-date activity. The proposed amendment will be presented at the February Board meeting for Board review and consideration.



GRETCHEN WHITMER
GOVERNOR

Michigan Department of Labor and Economic Opportunity

Wage and Hour Division
PO Box 30476
Lansing, MI 48909-7976



SUSAN CORBIN
DIRECTOR

REQUIRED POSTER GENERAL REQUIREMENTS - MINIMUM WAGE and OVERTIME

Coverage

The Improved Workforce Opportunity Wage Act (IWOWA), Public Act 337 of 2018 covers employers who employ 2 or more employees 16 years of age and older.

Minimum Hourly Wage Rate

Effective Date	Minimum Hourly Wage Rate	Tipped Employee		85%** Rate
		Minimum Hourly Rate	Reported Average Hourly Tips	
February 21, 2025	\$12.48	\$4.74	\$7.74	\$10.61
January 1, 2026	\$13.73	\$5.49	\$8.24	\$11.67
January 1, 2027	\$15.00	\$6.30	\$8.70	\$12.75

The minimum hourly wage rate of an employee eligible to be considered tipped employee shall be 38% of the minimum hourly wage rate effective February 21, 2025; beginning January 1, 2026, it shall be 40% of the minimum hourly wage rate; beginning January 1, 2027, it shall be 42% of the minimum hourly wage rate; beginning January 1, 2028, it shall be 44% of the minimum hourly wage rate; beginning January 1, 2029, it shall be 46% of the minimum hourly wage rate; beginning January 1, 2030, it shall be 48% of the minimum hourly wage rate; and beginning January 1, 2031 and thereafter, it shall be 50% of the minimum hourly wage rate.

85% Rate

Minors under the age of 18 may be paid 85% of the minimum hourly wage rate.

Training Wage

A training wage of \$4.25 per hour may be paid to employees under 20 years of age for the first 90 calendar days of employment.

Overtime

Employees covered by the IWOWA must be paid 1-1/2 times their regular rate of pay for hours worked over 40 in a workweek. The following are exempt from overtime requirements: employees exempt from the minimum wage provisions of the Fair Labor Standards Act of 1938, 29 USC 201 to 219 (except certain domestic service employees), professional, administrative, or executive employees; elected officials and political appointees; employees of amusement and recreational establishments operating less than 7 months of the year; agricultural employees, and any employee not subject to the minimum wage provisions of the act. Public sector and certain private sector employers not covered by the FLSA may be able to use compensatory time in lieu of overtime under specific provision.

Equal Pay

An employer shall not discriminate on the basis of sex by paying employees a rate which is less than the rate paid to employees of the opposite sex for equal work on jobs requiring equal skill, effort, and responsibility performed under similar working conditions - except where payment is pursuant to a seniority system, merit system or system measuring earnings on the basis of quantity or quality of production or a differential other than sex.

Enforcement

An employee may either file civil action for recovery of unpaid minimum wages or overtime, or they may file a complaint with the Department of Labor and Economic Opportunity. The department may investigate a complaint and file civil action to collect unpaid wages or overtime due the employee and all employees of an establishment. Recovery under this act can include unpaid minimum wages and/or overtime, plus an equal additional amount as liquidated damages, costs, and reasonable attorney fees. A civil fine of \$1,000 can be assessed to an employer who does not pay minimum wage and/or overtime. A civil fine of \$2,500 can be assessed to an employer who does not pay minimum wage to tipped employees.

LEO is an equal opportunity employer/program.

Auxiliary aids, services and other reasonable accommodations are available, upon request, to individuals with disabilities.

www.michigan.gov/wagehour • Toll Free 1-855-4MI-WAGE (1-855-464-9243)

WHD 9904 (Revised • 2/2025)



IRS sets 2026 business standard mileage rate at 72.5 cents per mile, up 2.5 cents

IR-2025-128, Dec. 29, 2025

WASHINGTON — The Internal Revenue Service today announced that the optional standard mileage rate for business use of automobiles will increase by 2.5 cents in 2026, while the mileage rate for vehicles used for medical purposes will decrease by half a cent, reflecting updated cost data and annual inflation adjustments.

Optional standard mileage rates are used to calculate the deductible costs of operating vehicles for business, charitable, and medical purposes. Additionally, the optional standard mileage rate may be used to calculate the deductible costs of operating vehicles for moving purposes for certain active-duty members of the Armed Forces, and now, under the One, Big, Beautiful Bill, certain members of the intelligence community.

Beginning Jan. 1, 2026, the standard mileage rates for the use of a car, van, pickup or panel truck will be:

- 72.5 cents per mile [driven for business use](#), up 2.5 cents from 2025.
- 20.5 cents per mile driven for medical purposes, down a half cent from 2025.
- 20.5 cents per mile driven for moving purposes for certain active-duty members of the Armed Forces (and now certain members of the intelligence community), reduced by a half cent from last year.
- 14 cents per mile driven in service of charitable organizations, equal to the rate in 2025.

The rates apply to fully-electric and hybrid automobiles, as well as gasoline and diesel-powered vehicles.

While the mileage rate for charitable use is set by statute, the mileage rate for business use is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes, meanwhile, is based on only the variable costs from the annual study.

Under the law, taxpayers cannot claim a miscellaneous itemized deduction for unreimbursed employee travel expenses, except for certain educator expenses. However, deductions for expenses that are deductible in determining adjusted gross income remain allowable, such as for certain members of a reserve component of the Armed Forces, certain state and local government officials, certain performing artists, and eligible educators. Alternatively, eligible educators may claim an itemized deduction for certain unreimbursed employee travel

expenses. In addition, only taxpayers who are members of the military on active duty or certain members of the intelligence community may claim a deduction for moving expenses incurred while relocating under orders to a permanent change of station.

Use of the standard mileage rates is optional. Taxpayers may instead choose to calculate the actual costs of using their vehicle.

Taxpayers using the standard mileage rate for a vehicle they own and use for business must choose to use the rate in the first year the automobile is available for business use. Then, in later years, they can choose to use the standard mileage rate or actual expenses.

For a leased vehicle, taxpayers using the standard mileage rate must employ that method for the entire lease period, including renewals.

[Notice-2026-10](#) [PDF](#) contains the optional 2026 standard mileage rates, as well as the maximum automobile cost used to calculate mileage reimbursement allowances under a fixed-and variable rate plan. The notice also provides the maximum fair market value of employer-provided automobiles first made available to employees for personal use in 2026 for which employers may calculate mileage allowances using a cents-per-mile valuation rule or the fleet-average-valuation rule.

⚠ *News items may not be updated after their release. Please verify the date before relying on the language.*



STATE OF MICHIGAN
DEPARTMENT OF TREASURY

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

March 28, 2025

**PUBLIC EMPLOYER CONTRIBUTIONS TO MEDICAL BENEFIT PLANS
ANNUAL COST LIMITATIONS – CALENDAR YEAR 2026**

For a medical benefit plan coverage year beginning on or after January 1, 2012, MCL 15.563, as last amended by 2018 Public Act 477, sets a limit on the amount that a public employer may contribute to a medical benefit plan.

For medical benefit plan coverage years beginning on or after January 1, 2013, MCL 15.563 provides that the dollar amounts that are multiplied by the number of employees with each coverage type be adjusted annually. Specifically, the dollar amounts shall be adjusted, by October 1 of each year after 2011 and before 2019, by the change in the medical care component of the United States consumer price index for the most recent 12-month period for which data are available. By April 1 of each year after 2018, the dollar amounts shall be adjusted by the change in the medical care component of the U.S. consumer price index for the most recent 12-month period for which data are available. For calendar year 2025, the limit on the amount that a public employer may contribute to a medical benefit plan was set to the sum of the following:

- \$7,718.26 times the number of employees and elected public officials with single-person coverage
- \$16,141.28 times the number of employees and elected public officials with individual-and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- \$21,049.85 times the number of employees and elected public officials with family coverage.

The limits for 2026 equal the 2025 limits increased by **2.9 percent**. The 2.9 percent is the percentage change in the medical care component from the period March 2023-February 2024 to the period March 2024-February 2025.

Thus, for medical benefit plan coverage years beginning on or after January 1, 2026, the limit on the amount that a public employer may contribute to a medical benefit plan equals the sum of the following:

- \$7,942.09 times the number of employees and elected public officials with single-person coverage
- \$16,609.38 times the number of employees and elected public officials with individual -and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- \$21,660.30 times the number of employees and elected public officials with family coverage.

Rachael Eubanks

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State Treasurer

March 28, 2025