
2025 ETH 01
CAMPAIGN FINANCE - USE OF CAMPAIGN FUNDS FOR MILEAGE REIMBURSEMENT

You were a state candidate, with a registered candidate committee, for the Fall 2024 Election. You maintain a registered candidate committee. You requested that the Commission provide advice on whether you may use campaign funds to reimburse yourself for campaign travel in your personal vehicle. If so, you also request advice on how to calculate such mileage expenses and reimbursements.

Summary:

It is the opinion of the Commission that reimbursement of mileage, when determined by tracking mileage used specifically for campaign purposes, is not a strictly personal use, but an allowable use of campaign funds. If you reimburse yourself for mileage, you cannot also reimburse yourself for the cost of gas for campaign travel. As to the question of what rate to use for mileage reimbursement, the Commission advises to use Wisconsin's standard rate for state employees. This rate is 51 cents per mile.¹

Analysis

You were a state candidate, with a registered candidate committee, for the Fall 2024 Election. You maintain a registered candidate committee. As such, you and the candidate committee are subject to Wisconsin campaign finance law.² The following are the relevant statutory provisions.

[WIS. STAT. § 11.0101\(10\)\(a\)](#)

(10)

(a) "Disbursement" means any of the following:

1. An expenditure by a committee from the committee's depository account.
2. The transfer of tangible personal property or services by a committee.
3. A transfer of funds between committees.

[WIS. STAT. § 11.1208\(2\)\(a\)](#)

(2) (a) Except as provided in pars. [\(b\)](#) and [\(c\)](#), a committee may not make a disbursement or incur an obligation for the committee's or an individual's strictly personal use.

This statute prohibits a committee from making a disbursement or incurring an obligation for the committee or individual's strictly personal use.

Application

As noted above, you are seeking advice on whether you can use campaign funds to reimburse yourself and/or others for mileage. Additionally, if permitted, at what rate should the mileage be

¹ [Wisconsin Department of Administration - Personal Mileage Reimbursement Rate, July 1, 2012.](#)

² [WIS. STAT. § 11.0103\(1\).](#)

reimbursed. A reimbursement from the candidate committee to you or another individual is a transfer of money and a disbursement. [WIS. STAT. § 11.0101\(10\)\(a\)1](#). A reimbursement from the committee to you or another individual for the gas is an allowable disbursement. However, you are now seeking to reimburse yourself for mileage, not only the cost of gas. Mileage considers the cost of owning, operating, and wear and tear of a vehicle in addition to the cost of gas. [WIS. STAT. § 11.1208\(2\)\(a\)](#) prohibits a candidate committee from making a disbursement that is for an individual's strictly personal use. The intent of the prohibition on disbursements for strictly personal use is clear, a candidate should not be permitted to convert campaign contributions into his or her own personal funds. To answer your request, we must determine whether mileage reimbursement is a strictly personal use of campaign funds.

"Strictly personal use" is not defined in Wisconsin campaign finance statutes. The analogous federal restriction uses the term "personal use" instead. The Federal Election Commission's ("FEC") administrative rules define the term "personal use." The rule begins with the definition that personal use "means any use of funds in a campaign account of a present or former candidate to fulfill a commitment, obligation, or expense of any person that would exist irrespective of the candidate's campaign or duties as a federal officeholder." [11 CFR § 113.1\(g\)](#). From there, the rule lists specific uses that are deemed to be a "personal use," provides some uses which are reviewed on a case-by-case basis, and addresses whether other specific scenarios are a "personal use." Two uses that are to be reviewed on a case-by-case basis are travel expenses and vehicle expenses.

In determining whether an expense is personal or campaign-related, the Federal Elections Commission uses a test called the "irrespective test." Under the "irrespective test," personal use is any use of funds in a campaign account of a candidate to fulfill a commitment, obligation, or expense of any person that would exist irrespective of the candidate's campaign or responsibilities as an officeholder. A plain language restatement of the FEC's test would be that an expense is a personal use if the use of funds is to fulfill a commitment, obligation, or expense that would exist without regard for (or consideration of) the candidate's campaign or responsibilities as an officeholder. As Wisconsin's standard is more permissive than the federal standard, it stands to reason that if an expense is permissible under federal law, it should also be permissible under the Wisconsin standard.

The Commission has used the FEC's test in previous opinions regarding use of campaign funds for child-care costs and vehicle repairs. In the opinion related to vehicle repairs, the Commission advised that the expense of repair and/or replacement of a blown tire on a personal vehicle would exist irrespective of a campaign for the State Assembly. As such, the expense is a strictly personal use of campaign funds and it would be a prohibited disbursement of campaign funds under [WIS. STAT. § 11.1208\(2\)\(a\)](#). In that case, the candidate's tire was damaged on a trip that was specifically for campaign purposes. However, as the tire blowout could have occurred during any travel, personal or campaign related, even if the individual had not been a candidate, the Commission opined that the expense of replacing the tire was irrespective of the campaign. The Commission also used the irrespective test in [2018 ETH 01](#), a formal opinion regarding use of campaign funds for child-care costs.

The FEC has issued one opinion regarding mileage reimbursement.³ That opinion has the reverse circumstances in this request. In the FEC opinion, a campaign purchased a vehicle with campaign funds. The vehicle was used for 95% campaign purposes and 5% personal. The FEC used the irrespective test to determine whether the campaign funds could be used to purchase a vehicle, that would have a 5% personal use, would be an allowable use of campaign funds or prohibited as a personal use of campaign funds. The FEC advised under federal law that the personal use in question was de minimus. As such, it was not a personal use of campaign funds. As personal use was de minimus, the FEC advised that it was not necessary for the individual using the campaign vehicle to reimburse the campaign. However, as the individual had informed the FEC that they intended to reimburse the campaign, the FEC advised that though not required, the individual could use the Internal Revenue Service's ("IRS") mileage reimbursement standard to determine the reimbursement amount. While the FEC opinion is not entirely factually on point, the Commission may take into consideration that the FEC has found the IRS mileage standard to be acceptable.

You advised that you use a personal vehicle for campaign trips. You are seeking to reimburse yourself for mileage, not only the cost of gas. The question is whether mileage reimbursement is a strictly personal use of campaign funds. The Commission applied the irrespective test to this set of facts. It is reasonable to argue that you are using your vehicle for personal purposes and accruing mileage and wear and tear on your vehicle regardless of travel for your campaign. However, as you are a candidate engaged in campaign activity, there are certain trips you make, and miles traveled related to this campaign activity. These miles traveled, the cost of gas, and additional wear and tear on your vehicle would not exist irrespective of your responsibilities as a candidate.

If limited to miles traveled for campaign purposes and such travel tracked appropriately, wear and tear can be attributed specifically to campaign related uses. This is different than the Commission's prior opinion with the tire blowout where there was specific damage. When considering wear and tear and/or costs of ownership with mileage, there is the ability to track this, just as you would for gas used on campaign trips. Additionally, there are federal, and state recognized formulas to account for mileage. Mileage reimbursement is tied directly to miles traveled for a specific purpose.

Conclusion

It is the opinion of the Commission that reimbursement of mileage, when determined by tracking mileage used specifically for campaign purposes, is not a strictly personal use, but an allowable use of campaign funds. If you reimburse yourself for mileage, you cannot also reimburse yourself for the cost of gas for campaign travel. As to the question of what rate to use for mileage reimbursement, the Commission advises to use Wisconsin's standard rate for state employees. This rate is 51 cents per mile.⁴

³ [FEC AO 2001-03](#).

⁴ [Wisconsin Department of Administration - Personal Mileage Reimbursement Rate, July 1, 2012](#).

From: [REDACTED]
To: [ETHICS Campaign Finance](#)
Subject: Mileage expense reporting
Date: Wednesday, July 10, 2024 11:22:23 AM

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Good morning:

I am looking for guidance on how to calculate mileage expenses. It isn't really practical to calculate mileage for each individual trip by using a gas receipt and miles traveled, how many miles per gallon the car uses, etc. I do not have a vehicle that is only used for campaign purposes nor would I use an entire tank of gas for campaign purposes.

I know I can report it as an in-kind contribution with matching expense, or as an expense the campaign pays to me or another person. But do you have any guidance on how to calculate the amount? It would make sense to be able to use the IRS mileage rate multiplied by the number of miles traveled.

Thank you.

[REDACTED]
Assembly Candidate [REDACTED]