

10.90.10.d **Lodging and Subsistence Rates for the Non Continental USA and Foreign Locations**

Per Diem allowances for foreign locations, Alaska, Hawaii, and US Possessions are revised monthly and can be accessed online:

- Refer to the U.S. Department of State – Foreign Per Diem Rates website at:
http://aoprals.state.gov/content.asp?content_id=184&menu_id=78.
- Rates for Alaska, Hawaii, and U.S. possessions follow the foreign rates at: <http://www.defensetravel.dod.mil/perdiem/perdiemrates.html>.

Use the outside CONUS, Non-Foreign Overseas, and Foreign query tool. Most of the lodging rates in these tables include all taxes. However, taxes on lodging are separately reimbursable for Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, and U.S. possessions.

10.90.10.e State agencies without access to the Internet may contact their OFM Accounting Division Consultant or Travel Policy Consultant to obtain the current rates for Continental USA, Non Continental USA, and Foreign locations.

10.90.20
January 1, 2014

Reimbursement rates for lodging, meals, and privately owned vehicle mileage

The following summary shows the reimbursement rates for lodging, meals, and privately owned vehicle mileage for the Continental USA:

Reimbursement Rates for Lodging, Meals, and Privately Owned Vehicle Mileage

For the Continental USA - 48 Contiguous States and the District of Columbia

Rates as of January 1, 2014	Notes																																								
<p>Maximum Allowable Lodging Rates (see notes for tax treatment)</p> <p>Non High-Cost Locations (In State and Out-of-State)</p> <ul style="list-style-type: none"> • Maximum rate = \$83.00 / night plus tax • Exception to maximum rate = \$193.50 / day $\{(83 + 46) \times 150\%$ } <p>High-Cost Locations. For rates for individual high cost locations in the Continental USA, refer to the U.S. General Services Administration website at: www.gsa.gov.</p> <p>Seasonal Lodging Rates. For out of state locations, refer to the U.S. General Services Administration website at: www.gsa.gov. For seasonal rate information for Washington state locations, refer to the state Per Diem Rates map on OFM's Travel Resources website at: http://www.ofm.wa.gov/resources/travel.asp.</p>	<p>The reference for the maximum lodging rates is on the U.S. General Services Administration website at: www.gsa.gov. Select U.S. Per Diem Rates by Location (Continental USA) to view rates for the contiguous 48 states (amounts shown are before adding applicable state and local taxes to the reimbursement rates) or <u>Foreign Per Diem Rates</u> (taxes included) to view rates for Alaska, Hawaii, and U.S. possessions.</p>																																								
<p>Meal Rates (including taxes and tips and incidental expenses)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Non High-Cost Locations</u></th> <th></th> <th colspan="4" style="text-align: center;"><u>High-Cost Locations</u></th> <th></th> </tr> </thead> <tbody> <tr> <td>Breakfast</td> <td style="text-align: center;">\$11.00</td> <td style="text-align: center;">\$13.00</td> <td style="text-align: center;">\$14.00</td> <td style="text-align: center;">\$15.00</td> <td style="text-align: center;">\$16.00*</td> <td style="text-align: center;">\$18.00</td> <td></td> </tr> <tr> <td>Lunch</td> <td style="text-align: center;">14.00</td> <td style="text-align: center;">15.00</td> <td style="text-align: center;">17.00</td> <td style="text-align: center;">18.00</td> <td style="text-align: center;">20.00</td> <td style="text-align: center;">21.00</td> <td></td> </tr> <tr> <td>Dinner</td> <td style="text-align: center;"><u>21.00</u></td> <td style="text-align: center;"><u>23.00</u></td> <td style="text-align: center;"><u>25.00</u></td> <td style="text-align: center;"><u>28.00</u></td> <td style="text-align: center;"><u>30.00</u></td> <td style="text-align: center;"><u>32.00</u></td> <td></td> </tr> <tr> <td>Totals</td> <td style="text-align: center;"><u>\$46.00</u></td> <td style="text-align: center;"><u>\$51.00</u></td> <td style="text-align: center;"><u>\$56.00</u></td> <td style="text-align: center;"><u>\$61.00</u></td> <td style="text-align: center;"><u>\$66.00</u></td> <td style="text-align: center;"><u>\$71.00</u></td> <td></td> </tr> </tbody> </table>		<u>Non High-Cost Locations</u>		<u>High-Cost Locations</u>					Breakfast	\$11.00	\$13.00	\$14.00	\$15.00	\$16.00*	\$18.00		Lunch	14.00	15.00	17.00	18.00	20.00	21.00		Dinner	<u>21.00</u>	<u>23.00</u>	<u>25.00</u>	<u>28.00</u>	<u>30.00</u>	<u>32.00</u>		Totals	<u>\$46.00</u>	<u>\$51.00</u>	<u>\$56.00</u>	<u>\$61.00</u>	<u>\$66.00</u>	<u>\$71.00</u>		<p>To determine which high cost meal rate applies for a specific high cost location in the Continental USA, refer to the U.S. General Services Administration website at: www.gsa.gov. (Meal rates will be referred to as <u>subsistence rates</u>.) When calculating the meal breakdown for high cost meal locations in the Continental USA or Foreign Locations not listed in the table to the left, use the percentages in Subsection 10.40.10.c.</p> <p>*\$66.00 meal rate is for reference only; no WA state location currently has \$66.00 meal allowance.</p>
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<p>Non High-Cost Per Diem Rate</p> <ul style="list-style-type: none"> • Daily rate = \$129.00 / day = Non high-cost lodging rate (\$83) + Non high-cost meals rate (\$46) • Hourly rate = \$129.00 / 24 hours = \$5.38 per hour 	<p>Certain types of boards and commissions use both daily and hourly rates (Section 10.70). Also, the hourly rate is used when an employee is authorized to use a privately owned travel trailer or camper (Subsection 10.30.70).</p>																																								
<p>Privately Owned Vehicle (POV) Mileage Rate = \$0.56/ mile</p>	<p>Source: IRS Revenue Procedure 2013-80.</p>																																								
<p>Privately Owned Aircraft Mileage Rate = \$1.31/ nautical mile</p>	<p>Source: Federal Register Vol. 78, No. 243 Dec. 18, 2013. Nautical mile information can be found on several websites including: www.airnav.com/airports/</p>																																								
<p>Privately Owned Motorcycle Mileage Rate = \$0.53 / mile</p>	<p>Source: Federal Register Vol. 78, No. 243 Dec. 18, 2013.</p>																																								