



## 10.90 Travel Rates

### 10.90.10

October 1, 2004

### Reimbursement rates

10.90.10.a

This section provides lodging, subsistence, and mileage rates for state officials and employees traveling on official state business (RCW 43.03.050). The Office of Financial Management (OFM) revises this section periodically based upon changes to source documents produced by three separate agencies of the federal government as well as changes required by the State Legislature.

10.90.10.b

#### **Lodging, Meals, and Private Vehicle Mileage Rates for the Continental USA**

Refer to Subsection 10.90.20.

10.90.10.c

#### **High Cost Lodging and Subsistence Rates for the Continental USA**

Per Diem allowances for High Cost Locations in the Continental USA are periodically revised by the U.S. General Services Administration (GSA) and can be accessed online:

- For locations within Washington state, refer to the Per Diem Rates map on OFM's Administrative and Accounting Resources website at: <http://www.ofm.wa.gov/resources/travel.asp>.
- For locations outside of Washington state, refer to the GSA website at: [www.gsa.gov](http://www.gsa.gov). Select U.S. Per Diem Rates to view rates for the Continental USA. Taxes may be added to the lodging rates shown in these tables.

If the travel location is not listed (city or county), use Subsection 10.90.20 lodging and subsistence rates for non high-cost areas.

For cities in the U.S. where the counties are not known, refer to the National Association of Counties website at:

[http://www.naco.org/counties/queries/city\\_srch.cfm](http://www.naco.org/counties/queries/city_srch.cfm).

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](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.

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**10.90.20**  
January 1, 2011

**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, 2011	Notes																																	
<p><b>Maximum Allowable Lodging Rates</b> (see notes for tax treatment)</p> <p><b>Non High-Cost Locations</b> (In State and Out-of-State)</p> <ul style="list-style-type: none"> <li>• Maximum rate = \$77 / night plus tax</li> <li>• Exception to maximum rate = \$184.50 / day <math>\{(77 + 46) \times 150\%</math> }</li> </ul> <p><b>High-Cost Locations.</b> For rates for individual high cost locations in the Continental USA, refer to the U.S. General Services Administration website at: <a href="http://www.gsa.gov">www.gsa.gov</a>.</p> <p><b>Seasonal Lodging Rates.</b> For out of state locations, refer to the U.S. General Services Administration website at: <a href="http://www.gsa.gov">www.gsa.gov</a>. For seasonal rate information for Washington state locations, refer to the state Per Diem Rates map on OFM's Administrative and Accounting Resources website at: <a href="http://www.ofm.wa.gov/resources/travel.asp">http://www.ofm.wa.gov/resources/travel.asp</a>.</p>	<p>The reference for the maximum lodging rates is on the U.S. General Services Administration website at: <a href="http://www.gsa.gov">www.gsa.gov</a>. Select U.S. Per Diem Rates by Location (Continental USA) to view rates for the contiguous 48 states (amounts shown <b>are before adding applicable state and local taxes to the reimbursement rates</b>) or <b>Foreign Per Diem Rates</b> (taxes included) to view rates for Alaska, Hawaii, and U.S. possessions.</p>																																	
<p><b>Meal Rates</b> (including taxes and tips and incidental expenses)</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Non High-Cost Locations</u></th> <th style="text-align: center;"><u>High-Cost Locations</u></th> </tr> </thead> <tbody> <tr> <td>Breakfast</td> <td style="text-align: center;">\$11.00</td> <td style="text-align: center;">\$13.00</td> </tr> <tr> <td>Lunch</td> <td style="text-align: center;">14.00</td> <td style="text-align: center;">15.00</td> </tr> <tr> <td>Dinner</td> <td style="text-align: center;"><u>21.00</u></td> <td style="text-align: center;">17.00</td> </tr> <tr> <td>Totals</td> <td style="text-align: center;"><u>\$46.00</u></td> <td style="text-align: center;">18.00</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">20.00</td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>25.00</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>28.00</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>30.00</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>\$66.00</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>\$71.00</u></td> </tr> </tbody> </table> <p><b>Non High-Cost Per Diem Rate</b></p> <ul style="list-style-type: none"> <li>• Daily rate = \$123.00 / day = Non high-cost lodging rate (\$77) + Non high-cost meals rate (\$46)</li> <li>• Hourly rate = \$123.00 / 24 hours = \$5.13 per hour</li> </ul>		<u>Non High-Cost Locations</u>	<u>High-Cost Locations</u>	Breakfast	\$11.00	\$13.00	Lunch	14.00	15.00	Dinner	<u>21.00</u>	17.00	Totals	<u>\$46.00</u>	18.00			20.00			<u>25.00</u>			<u>28.00</u>			<u>30.00</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: <a href="http://www.gsa.gov">www.gsa.gov</a>. (Meal rates will be referred to as subsistence rates.) 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>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>Source: IRS Revenue Procedure 2010-51.</p> <p>Source: Federal Register Vol. 70, No. 23 Feb. 4, 2005. Nautical mile information can be found on several websites including: <a href="http://www.airnav.com/airports/">www.airnav.com/airports/</a></p> <p>Source: Federal Register Vol. 70, No. 23 Feb. 4, 2005.</p>
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<p><b>Privately Owned Vehicle (POV) Mileage Rate</b> = \$.51 / mile</p> <p><b>Privately Owned Aircraft Mileage Rate</b> = \$1.07 / nautical mile</p> <p><b>Privately Owned Motorcycle Mileage Rate</b> = \$.305 / mile</p>																																		