

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 October 1, 2018	Notes																																			
<p>Maximum Allowable Lodging Rates (see notes for tax treatment) Non High-Cost Locations (In State and Out-of-State)</p> <ul style="list-style-type: none"> • Maximum rate = \$94.00 / night plus tax • Exception to maximum rate = \$223.50 / day { (94 + 55) x 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 Foreign Per Diem Rates (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; margin-top: 10px;"> <thead> <tr> <th style="width: 15%;"></th> <th style="width: 15%; text-align: center;"><u>Non High-Cost Locations</u></th> <th style="width: 15%;"></th> <th style="width: 15%; text-align: center;"><u>High-Cost Locations</u></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> </tr> </thead> <tbody> <tr> <td>Breakfast (25%)</td> <td style="text-align: center;">\$14.00</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 style="text-align: center;">\$19.00</td> </tr> <tr> <td>Lunch (30%)</td> <td style="text-align: center;">16.00</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 style="text-align: center;">23.00</td> </tr> <tr> <td>Dinner (45%)</td> <td style="text-align: center;"><u>25.00</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 style="text-align: center;"><u>34.00</u></td> </tr> <tr> <td>Totals</td> <td style="text-align: center;"><u>\$55.00</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 style="text-align: center;"><u>\$76.00</u></td> </tr> </tbody> </table>		<u>Non High-Cost Locations</u>		<u>High-Cost Locations</u>				Breakfast (25%)	\$14.00	\$14.00	\$15.00	\$16.00	\$18.00	\$19.00	Lunch (30%)	16.00	17.00	18.00	20.00	21.00	23.00	Dinner (45%)	<u>25.00</u>	<u>25.00</u>	<u>28.00</u>	<u>30.00</u>	<u>32.00</u>	<u>34.00</u>	Totals	<u>\$55.00</u>	<u>\$56.00</u>	<u>\$61.00</u>	<u>\$66.00</u>	<u>\$71.00</u>	<u>\$76.00</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>
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<p>Non High-Cost Per Diem Rate</p> <ul style="list-style-type: none"> • Daily rate = \$149.00 / day = Non high-cost lodging rate (\$94) + Non high-cost meals rate (\$55) • Hourly rate = \$149.00 / 24 hours = \$6.21 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>																																			
Rates as of January 1, 2019	Notes																																			
<p>Privately-Owned Vehicle (POV) Mileage Rate = \$0.58/ mile</p>	<p>Source: IRS Notice 2019-02.</p>																																			
<p>Privately-Owned Aircraft Mileage Rate = \$1.26/ statute mile Airplane nautical miles (NMs) should be converted into statute miles (SMs) when submitting a voucher using the formula (1 NM equals 1.15077945 SMs).</p>	<p>Refer to the U.S. General Services Administration website at: www.gsa.gov. Nautical mile information can be found on several websites including: www.airportcitycodes.com/</p>																																			
<p>Privately-Owned Motorcycle Mileage Rate = \$0.55/ mile</p>	<p>Source: Federal Travel Regulation GSA Bulletin FTR 19-03 Dec. 13, 2018.</p>																																			