Per Diem Calculation Job Aid

1. Find the daily rate for the city or county you traveled to: [www.gsa.gov](http://www.gsa.gov). This is the maximum you can claim each day.

2. Identify meals that were provided by the conference/hosts/hotel/airline/etc. by writing "provided" in the meal field. Per diem should be reduced by the appropriate percentage for these meals (25% breakfast, 25% lunch, 50% dinner).
   a. You may claim less than per diem as long as you indicate which meals you are claiming for reimbursement.

3. Calculate 75% of the daily per diem rate. If the total amount for the first day of the trip exceeds this amount, reduce your reimbursement for that day to the 75% maximum. Repeat for last day of trip.
   a. If you think that 100% per diem is justifiable for the first or last day, provide an explanation (travel times, delayed flight, etc.).

Example A

Four day trip to Denver, CO for a conference.

1. [www.gsa.gov](http://www.gsa.gov) – Meals & Inc. Exp. = $66 per day

2. The flight left after breakfast. Hotel reservation includes a continental breakfast, and the conference provided lunch on two of the three days. Return flight arrived before dinner.

3. 75% of the daily per diem = $49.50. Neither the first day nor the last day exceeds this amount. Total for reimbursement = $132.00 (see above for final result).
Example B

Three day trip to Hebron, Kentucky to meet with a planning team.

1. www.gsa.gov - Hebron, Kentucky is in Boone County (use NACO website to determine county) = $51 per day.

2. Traveler drove to and from location, leaving hours prior to breakfast and late on last day. Lodged with a team member, no meals were provided.

3. 75% of the daily per diem = $38.25. First and Last days exceed this amount, so an explanation of departure and arrival times is provided. Total for reimbursement = $153.00

Example C

Five day trip to Los Angeles, CA for a conference

1. www.gsa.gov – Meals & Inc. Exp. = $71 per day

2. Traveler estimates that he only spent $55 on food each day and decides to only claim this amount. All meals were “on your own”.

3. 75% of daily per diem = $53.25; First and last day is reduced to this maximum. Total requested for reimbursement = $271.50
Example D

Two Day trip to Dayton, OH for a new member organization orientation.

1. **http://www.gsa.gov** – Meals & Inc. Exp. = $56 per day

2. Traveler saved her meal receipts and wants to claim the actual amounts. Breakfast on the second day was provided. She returned home before dinner.

3. 75% of daily per diem = $42.00. The first day exceeds this amount, so an explanation is provided. Total for reimbursement: $63.05.

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**When do breakfast lunch and dinner start?**

Note: these are general guidelines 75% for most departures and return days is an appropriate maximum.

<table>
<thead>
<tr>
<th>Departure Day</th>
<th>Breakfast, lunch &amp; dinner</th>
<th>Return Day</th>
<th>None</th>
</tr>
</thead>
<tbody>
<tr>
<td>12:00 am - 7:59 am = 100%</td>
<td>Breakfast, lunch &amp; dinner</td>
<td>12:00 am - 7:59 am = 0%</td>
<td>None</td>
</tr>
<tr>
<td>8:00 am – 11:59 am = 75%</td>
<td>Lunch &amp; dinner</td>
<td>8:00 am – 11:59 am = 25%</td>
<td>Breakfast</td>
</tr>
<tr>
<td>12:00 pm – 5:59 pm = 50%</td>
<td>Dinner</td>
<td>12:00 pm – 5:59 pm = 50%</td>
<td>Breakfast &amp; lunch</td>
</tr>
<tr>
<td>6:00 pm – 11:59 pm = 0%</td>
<td>None</td>
<td>6:00 pm – 11:59 pm = 100%</td>
<td>Breakfast, lunch &amp; dinner</td>
</tr>
</tbody>
</table>