

Per Diem Calculation Job Aid

8/6/2014

- Find the daily rate for the city or county you traveled to: www.gsa.gov. This is the maximum you can claim each day.
- 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).
 - You may claim less than per diem as long as you indicate which meals you are claiming for reimbursement.
- 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.
 - 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 – Meals & Inc. Exp. = \$66 per day

You searched for: Colorado														
Primary Destination* (1)	County (2, 3)	Max lodging by Month (excluding taxes)												Meals & Inc. Exp.**
		2010 Oct	Nov	Dec	2011 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
Standard Rate	Applies for all locations without specified rates	77	77	77	77	77	77	77	77	77	77	77	77	46
Aspen	Pitkin County	103	103	202	202	202	202	107	107	143	143	143	103	71
Boulder / Broomfield	Boulder County, Broomfield County	104	104	104	104	104	104	104	104	104	104	104	104	61
Colorado Springs	El Paso County	84	84	84	84	84	84	84	84	84	84	84	84	66
Cortez	Montezuma County	87	87	87	87	87	87	87	87	105	105	105	87	51
Crested Butte / Gunnison	Gunnison County	82	82	82	82	82	82	77	77	95	95	95	82	51
Denver / Aurora	Denver County, Jefferson County, Adams County, Arapahoe County	141	141	141	141	141	141	141	141	141	141	141	141	66

Section 4: Meals or Per Diem							In general, the Per Diem allowance for the first and last days of travel is up to 75% of the full Per Diem rates. List specific travel needs if adjustment to this amount is requested. Applicable Per Diem rates can be found here: www.gsa.gov
Date	Location (city, state)	Breakfast (25%)	Lunch (25%)	Dinner (50%)	3rd Party Reim. to Traveler	For Reimbursement	
2/1/11	Denver, CO	\$16.50	\$16.50	\$33.00		\$66.00	
2/2/11	Denver, CO	\$16.50	\$16.50	\$33.00		\$66.00	
2/3/11	Denver, CO	\$16.50	\$16.50	\$33.00		\$66.00	
2/4/11	Denver, CO	\$16.50	\$16.50	\$33.00		\$66.00	
						\$0.00	
						\$0.00	
						\$0.00	

- 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.

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Date	Location (city, state)	Breakfast (25%)	Lunch (25%)	Dinner (50%)	3rd Party Reim. to Traveler	For Reimbursement	
2/1/11	Denver, CO	\$16.50	\$16.50	\$33.00		\$49.50	
2/2/11	Denver, CO	Provided	provided	\$33.00		\$33.00	
2/3/11	Denver, CO	Provided	provided	\$33.00		\$33.00	
2/4/11	Denver, CO	Provided	\$16.50			\$16.50	
						\$0.00	
						\$0.00	
						\$0.00	
Subtotal Meals/Per Diem:					\$0.00	\$132.00	

- 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).

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Example B

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

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

You searched for: Kentucky	
County (2, 3)	Meals & Inc. Exp.**
Applies for all locations without specified rates	46
Boone	51

Section 4: Meals or Per Diem						
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Date	Location (city, state)	Breakfast (25%)	Lunch (25%)	Dinner (50%)	3rd Party Reim. to Traveler	For Reimbursement
3/1/11	Hebron, KY	\$12.75	\$12.75	\$25.50		\$51.00
3/2/11	Hebron, KY	\$12.75	\$12.75	\$25.50		\$51.00
3/3/11	Hebron, KY	\$12.75	\$12.75	\$25.50		\$51.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
Subtotal Meals/Per Diem:					\$0.00	\$153.00

Example C

Five day trip to Los Angeles, CA for a conference

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

You searched for: California	
Primary Destination* (1)	Meals & Inc. Exp.**
Standard Rate	46
Los Angeles	71

Section 4: Meals or Per Diem						
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Date	Location (city, state)	Breakfast (25%)	Lunch (25%)	Dinner (50%)	3rd Party Reim. to Traveler	For Reimbursement
9/1/10	Los Angeles, CA		Y	Y		\$46
9/2/10	Los Angeles, CA	Y	Y	Y		\$46
9/3/10	Los Angeles, CA	Y	y	y		\$46
9/4/10	Los Angeles, CA	Y	Y	Y		\$46
9/5/10	Los Angeles, CA	Y	Y	Y		\$46
						\$0.00
Subtotal Meals/Per Diem:					\$0.00	\$271.50

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

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Date	Location (city, state)	Breakfast (25%)	Lunch (25%)	Dinner (50%)	3rd Party Reim. to Traveler	For Reimbursement
9/1/10	Los Angeles, CA		Y	Y		\$53.25
9/2/10	Los Angeles, CA	Y	Y	Y		\$159.75
9/3/10	Los Angeles, CA	Y	y	y		\$159.75
9/4/10	Los Angeles, CA	Y	Y	Y		\$159.75
9/5/10	Los Angeles, CA	Y	Y	Y		\$53.25
						\$0.00
Subtotal Meals/Per Diem:					\$0.00	\$271.50

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Example D

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

You searched for: Ohio	
Primary Destination* (1)	Meals & Inc. Exp.**
Standard Rate	46
Dayton / Fairborn	56

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

Section 4: Meals or Per Diem		In general, the Per Diem allowance for the first and last days of travel is up to 75% of the applicable Per Diem rate for specific travel needs if adjustment to this amount is requested. Applicable Per Diem rate is \$56 per day.		
Date	Location (city, state)	Breakfast (25%)	Lunch (25%)	Dinner (50%)
12/1/10	Dayton, OH	\$14.00	\$14.00	\$28.00
12/2/10	Dayton, OH	\$14.00	\$14.00	\$28.00

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.

Section 4: Meals or Per Diem		In general, the Per Diem allowance for the first and last days of travel is up to 75% of the applicable Per Diem rate for specific travel needs if adjustment to this amount is requested. Applicable Per Diem rate is \$56 per day.		
Date	Location (city, state)	Breakfast (25%)	Lunch (25%)	Dinner (50%)
12/1/10	Dayton, OH	\$5.32	\$8.97	\$36.21
12/2/10	Dayton, OH	provided	\$12.55	

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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Date	Location (city, state)	Breakfast (25%)	Lunch (25%)	Dinner (50%)
12/1/10	Dayton, OH	\$5.32	\$8.97	\$36.21
12/2/10	Dayton, OH	provided	\$12.55	
Explanation:	Before the orientation, I met with a colleague over breakfast to discuss our joint project (business meal).			
				Total: \$63.05

When do breakfast lunch and dinner start?

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

Departure Day		Return Day	
12:00 am - 7:59 am = 100%	Breakfast, lunch & dinner	12:00 am - 7:59 am = 0%	None
8:00 am - 11:59 am = 75%	Lunch & dinner	8:00 am - 11:59 am = 25%	Breakfast
12:00 pm - 5:59 pm = 50%	Dinner	12:00 pm - 5:59 pm = 50%	Breakfast & lunch
6:00 pm - 11:59 pm = 0%	None	6:00 pm - 11:59 pm = 100%	Breakfast, lunch & dinner