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Per Diem Locality:				Computing Maximum Rate:		
State	Key City <sup>1</sup>	County and/or Defined Location <sup>2,3</sup>	Effective Date of Maximum Rate	Maximum Lodging Rate	MRE Rate	Maximum Per Diem Rate <sup>6</sup>
CT	Lakeville	Litchfield (except Salisbury)	All year	65	38	123
	New Haven	New Haven	All year	77	38	115
	New London	City limits of New London (see New London County)	All year	93	34	127
	Putnam/Danielson	Windham	All year	56	30	86
	Salisbury	City limits of Salisbury (see Litchfield County)	All year	95	46	141
DC	Washington, D.C.	District of Columbia (also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia, and the counties of Montgomery and Prince Georges in Maryland. See also Maryland and Virginia.)	All year	118	46	164
DE	Dover	Kent	All year	64	34	98
	Lewes	Sussex	1/1 - 5/31 6/1 - 9/31 9/1 - 12/31	65 73 55	42 42 42	97 115 97
	Wilmington	New Castle	All year	99	34	133
FL	Altamonte Springs	Seminole	All year	77	38	115
	Bradenton	Manatee	1/1 - 5/15 5/16 - 12/31	89 55	34 34	103 89
	Cocoa Beach	Brevard	All year	77	34	111
	Daytona Beach	Volusia	1/1 - 1/31 2/1 - 9/31 9/1 - 12/31	69 67 59	38 38 38	97 105 97
	Fort Lauderdale	Broward	1/1 - 4/30 5/1 - 12/14 12/15 - 12/31	89 85 89	42 42 42	131 107 131
	Fort Myers	Lee	1/1 - 4/30 5/1 - 12/31	70 55	42 42	112 97
	Fort Pierce	Saint Lucie	1/1 - 4/15 4/16 - 12/14 12/15 - 12/31	61 55 61	46 46 46	107 101 107
	Fort Walton Beach	Okaloosa	All year	60	36	118
	Gainesville	Alachua	All Year	61	34	95
	Gulf Breeze	Santa Rosa	1/1 - 4/30 5/1 - 9/30 10/1 - 12/31	55 115 55	38 38 38	93 153 93
	Jacksonville/ Mayport	Duval County; Naval Station	All year	65	34	99
	Key West	Monroe	1/1 - 4/30 5/1 - 12/14 12/15 - 12/31	139 98 139	46 46 46	185 144 185
	Kissimmee	Osceola	All year	60	34	94

State	Key City	County and/or Defined Location <sup>2,3</sup>	Effective Date of Maximum Rate	Maximum Lodging Rate	MRE Rate	Maximum Per Diem Rate <sup>6</sup>
GA	Atlanta	Fulton	All year	100	42	142
	Atlanta County	Fulton	All year	100	42	142
	Augusta	Wayne	1/1 - 12/31	85	36	121
	Chickasha	Wilkes	1/1 - 12/31	85	36	121
	Columbus	Muscogee	All year	82	33	115
	Dallas	Wilkes	All year	78	33	111
	Douglas	Wilkes	All year	88	33	121
	Eastman	Wilkes	All year	88	33	121
	Eastman State	Wilkes	1/1 - 12/31	88	33	121
	Eastman State	Wilkes	1/1 - 12/31	88	33	121
	Eastman State	Wilkes	1/1 - 12/31	88	33	121
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	Eastman State	Wilkes	1/1 - 12/31	88	33	121
	Eastman State	Wilkes	1/1 - 12/31	88	33	121

LOCALITY	(A)	(B)	(C)	EFFECTIVE DATE
NUNGSUT				
01/01 - 12/31	234	51	285	03/01/2016
CLINTON LRRS				
01/01 - 12/31	120	76	196	03/01/2016
PETERSBURG				
01/01 - 12/31	120	76	196	03/01/2016
POINT BARROW LRRS				
01/01 - 12/31	120	76	196	03/01/2016
POINT HOPE				
01/01 - 12/31	175	85	260	03/01/2016
POINT LAY				
01/01 - 12/31	255	51	306	03/01/2016
POINT LAY LRRS				
01/01 - 12/31	255	51	306	03/01/2016
POINT LONELY LRRS				
01/01 - 12/31	120	76	196	03/01/2016
PORT ALEXANDER				
02/01 - 09/31	210	51	261	03/01/2016
09/01 - 01/31	165	51	216	03/01/2016
PORT ALSWORTH				
01/01 - 12/31	135	88	223	10/01/2002
FRUHOE DAY				
01/01 - 12/31	170	51	221	03/01/2016
SELDOVIA				
05/01 - 09/30	194	90	284	03/01/2016
10/01 - 04/30	89	90	179	03/01/2016
SEWARD				
10/01 - 04/30	99	84	183	03/01/2016
05/01 - 09/30	298	84	382	03/01/2016
SITKA-MT. EDGECLUMBE				
01/01 - 12/31	200	98	298	03/01/2016
SKAGWAY				
04/01 - 10/01	250	97	347	03/01/2016
10/02 - 03/31	99	97	196	03/01/2016

LOCALITY	MAXIMUM LODGING AMOUNT (A)	MEALS AND INCIDENTALS RATE (B)	MAXIMUM PER DIEM RATE (C)	EFFECTIVE DATE	
AMERICAN SAMOA	01/01 - 12/31	105	94	199	01/01/2011
AMERICAN SAMOA	01/01 - 12/31	139	69	208	06/01/2015
PAGO PAGO	01/01 - 12/31	139	69	208	12/01/2015
GUAM	01/01 - 12/31	159	87	246	07/01/2015
JOINT REGION MARIANAS (ANDERSEN)	01/01 - 12/31	159	87	246	07/01/2015
JOINT REGION MARIANAS (NAVAL BASE)	01/01 - 12/31	159	87	246	07/01/2015
TAMUNING	01/01 - 12/31	159	87	246	12/01/2015
HAWAII	01/01 - 12/31	189	103	292	04/01/2016
CAMP H M SMITH	01/01 - 12/31	177	123	300	04/01/2016
EASTPAC NAVAL COMP TELE AREA	01/01 - 12/31	177	123	300	04/01/2016
PT. DERUSSEY	01/01 - 12/31	177	123	300	04/01/2016
PT. SHAFTER	01/01 - 12/31	177	123	300	04/01/2016
HICKAM AFB	01/01 - 12/31	177	123	300	04/01/2016
HILO	01/01 - 12/31	189	103	292	04/01/2016
HONOLULU	01/01 - 12/31	177	123	300	04/01/2016
ISLE OF HAWAII: HILO	01/01 - 12/31	189	103	292	04/01/2016

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## HOW FEDERAL PER DIEM RATES ARE CHANGING

	2013	2014
Austin, Texas	\$108	\$120
Chicago	\$130-\$190	\$128-\$209
Cincinnati	\$118	\$127
Dallas	\$109	\$118
Fort Lauderdale	\$101-\$164	\$108-\$180
Miami	\$105-\$152	\$109-\$187
New Orleans	\$101-\$108	\$135-\$151
New York City	\$204-\$295	\$191-\$303
San Francisco	\$155-\$184	\$172-\$226
Washington, D.C.	\$169-\$226	\$167-\$219

Source: General Services Administration

Jtr 2020 per diem rates, Jtr meal rates, Jtr oconus per diem rates, Jtr per diem rates washington dc, What is the current per diem rate, Jtr per diem travel days.

The first method, the actual cost, provides a direct refund of justified direct travel expenses. Incidental expenses and the policies and procedures that govern them are often set out in the employee's manual for a of . An employee who takes a taxi from the airport to a hotel will incur expenses for taxis and hotels and, if local, will incur incidental expenses for tips to the taxi driver and hotel staff. The incidental expenses for items or services such as haircuts or toiletries are likely to be classified as personal, since they will have been needed and paid at home anyway. All incidental expenses will be defined, categorized as business or personal, and limited in quantity, quality or amount in . The General Services Administration (GSA) sets each day the rates per day for destinations within the continental United States; non-foreign fees (e.g., Alaska, Hawaii, Puerto Rico, and Guam) are set by the Department of Defense and foreign fees (anywhere outside the U.S. and its territories) are set by the State Department. These procedures should facilitate tracking of incidental expenses for accounting and tax purposes. This credit card must be withdrawn within 24 hours of leaving the hotel. That's a good thing since business gift deductions are limited to \$25 per recipient for each tax year. The incidental expenses fee of only \$5 per day covers incidental expenses and can be used only when no food was paid or incurred and the standard food allowance is not used. For the food and incidental expenses (M&IE) deductions, incidental expenses are charges and tips given to porters, luggage carriers, hotel staff Personal on boats. Employees must summarize these records in an expenditure report supported by real receipts that accredited the payment and send them to the company. 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In addition to the price of the room's largest number of hotels A \$ 200 per night on your credit card for incidents. Put on contact with the NIH OD security equipment for additional information. Self-employed workers deduct travel expenses related to work as business expenses in Annex C of Form 1040, 1040A, or 1040ez. The standard rate covers the cost of all meals, room service, laundry, dry cleaning and pressing clothes, and fees and advice for people who provide services, such as food servers and baggage manipulators. "Do you?" If a factory is burned, the proprietary company will have to pay to repair or replace the factory and could also incur incidental expenses such as medical treatment by personal injury, moving costs and storage, or rental by Temporary space of the factory. The procedures of the company for reimbursement may require incidental expenses to be paid by the employees of your pocket or by a company credit card or girl box. A company that gives such gifts will incur incidental expenses of packaging paper, ribbons, arcs, and delivery, in addition to the cost of underlying gifts. In general, they include certain expenses related to the purchase of the site, the classification or improvement of the site, original furniture, equipment, machinery or appliance, or professional design fees, insurance during construction and general administrative costs. The incidental expenses of a sinister or theft, such as the medical treatment by personal injury, temporary accommodation, fuel, moving or temporary housing rentals, are not deductible as losses by claims. The members of the guard and the Reserve may claim a deduction above the Gross Income Line up to the federal rate for meals, accommodation, and incidental travel expenses of more than 100 miles with a one-night stay to attend Guard or Reserve meetings.AAA?A?Employees deduct Travel expenses in Annex A of Form 1040, 1040A, or 1040ez as diverse detailed work expenses subject to 2% of the AGI limit. The remaining four meals offer inclusive diets to cover specific costs. The members of the National Guard and the Reserve report the travel expenses of 100 miles in line 24 of the form 1040 as a deduction above the gross income line. Companies, depending on the classification of the entity, deduct travel expenses as business expenses in Form 1120 or 1120S or in Form 1065, 1065.



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