



Travel Guidelines for Per Diem Rates

Wabash College is expanding its adoption of the use of federal per diem rates in lieu of actual expenses for meals and incidental expenses incurred during business travel. This change simplifies record keeping and tax reporting for employees and the College.

Per Diem Rates

Per diem rates are daily (24-hour) rates calculated by the federal government to provide a reasonable estimate of the cost for meals and incidentals in specific locations. These rates are analyzed periodically and updated as needed.

Per diem rates are intended to compensate for meals, snacks, tips for baggage, and similar expenses for business travel requiring an overnight stay.

Domestic Per Diem Rates

Domestic per diem rates can be found online at:

<https://www.gsa.gov/travel/plan-book/per-diem-rates>

- Select the location of travel to identify the daily (24-hour) calculated rate.
- The first and last day of travel is calculated at 75% of the full per diem rate.
- The per diem rate is reduced for meals provided as part of the travel event, such as a conference that provides some meals to participants.

Same Day Travel

Same day travel is defined as business travel events that last 12 or more hours, but less than 24 hours. Travelers are eligible for 75% of the per diem rate for the location of travel. No per diem is granted for travel event lasting less than 12 hours.

Per Diem Tool to calculate trip allowances for the 48 continental states can be found online at:

<https://www.gsa.gov/travel-resources>

International Per Diem Rates

International per diem rates can be found online at:

https://aoprals.state.gov/web920/per_diem.asp

- Select the country of travel from the drop-down menu.
- Identify the meals and incidental (M&IE).
- The rate is based upon the appropriate city for each night's stay.
- Reduce the rate for any meals provided using the chart below.
- https://aoprals.state.gov/content.asp?content_id=114&menu_id=75