

Computing Per Diem with a 300% Actual Expense Allowance (AEA) at a Single TDY Location. AEA Authorized for Lodging and M&IE Paid on a Per Diem Basis (JTR, par. 020307.A)

Note: Rates used in these examples may not be current and are for illustrative purposes only.

Scenario:

A traveler is on a TDY at a location where the lodging costs have increased significantly due to a political convention. The AO authorized an AEA of 300 percent for lodging. The locality per diem rate is \$150 (\$99/\$51). The new maximum lodging ceiling is 300 percent of the locality per diem rate, subtracting the M&IE. (300% of \$150=\$450; \$450-\$51=\$399). The traveler’s actual lodging cost is \$330. M&IE is paid on a per diem basis.

Itinerary Location (Per Diem Rate)	Date	Daily Lodging Cost	Lodging Calculation	Lodging Allowed	M&IE Calculation	M&IE Allowed	Total Per Diem
Depart PDS & Arrive TDY Location (\$99/\$51)	9/1	\$330.00	1 day x \$330.00	\$330.00	75% x \$51.00	\$38.25	\$368.25
2 Full Days TDY	9/2-3	\$330.00	2 days x \$330.00	\$660.00	2 days x \$51.00	\$102.00	\$762.00
Depart TDY Location & Arrive PDS	9/4	N/A	N/A	N/A	75% x \$51.00	\$38.25	\$38.25
Total Per Diem Allowance				\$990.00		\$178.50	\$1,168.50