

Computing Per Diem at a 150 Percent Actual Expense Allowance (AEA) for Lodging and Meals and Averaging Incidental Expenses (IE) Limited to \$5 a Day (JTR, par. 020307.F2)

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 in the CONUS. The AO authorized an AEA of 150 percent of the per diem rate. The locality per diem rate is \$146 (\$99/\$47). The total authorized each day is 150 percent of the maximum locality per diem rate at that location (150 percent of \$146.00 (\$219.00)). Additionally, the lodging and M&IE ceilings are established by using the following criteria:

- Lodging is limited to \$149.00, calculated by taking 150 percent of \$99 (\$148.50) and rounding up to \$149.
- M&IE is limited to \$70, calculated by taking 150 percent of \$47 (\$70.50) and rounding down to \$70 so as to not exceed the total for 150 percent of the total locality per diem rate (150 percent of \$146 (\$219)).
- The costs for incidental expenses are averaged over the trip, limited to \$5 a day.

Step 1 - Determine Actual Meal Costs and Average Incidental Expenses (IE) Based on the Traveler's Claim

Date	Actual Meal Cost			Total Meals	Actual IE
	Breakfast	Lunch	Dinner		
10/1	\$12.60	\$23.40	\$27.17	\$63.17	\$13.00
10/2	\$15.00	\$17.19	\$23.24	\$55.43	\$8.00
10/3	\$11.00	\$24.25	\$25.26	\$60.51	\$0.00
10/4	\$9.25	\$25.19	\$27.82	\$62.26	\$40.00
10/5	\$13.20	\$18.16	\$26.62	\$57.98	\$0.00
10/6	\$9.74	\$15.64	\$27.89	\$53.27	\$15.00
10/7	\$12.13	\$25.46	\$37.89	\$75.48	\$0.00
10/8	\$10.13	\$15.25	\$26.64	\$52.02	\$10.13
10/9	\$14.26	\$23.33	\$30.01	\$67.60	\$0.00
10/10	\$13.25	\$16.58	\$31.15	\$60.98	\$5.00
Total Incidental Expenses					\$91.13
Average Daily Incidental Expenses					\$9.11
Daily Incidental Expenses Maximum a Day					\$5.00

(continued)

Per Diem, Travel, and Transportation Allowance Committee (PDTATAC)

Step 2 - Determine Daily Amount Payable

Itinerary Location (Per Diem Rate)	Date	Daily Lodging Cost	Lodging Allowed	Daily Meals Cost	Daily Maximum IE	Daily Meals & Average M&IE	M&IE Allowed, limited to \$70	Total Per Diem
Depart PDS	10/1							
Arrive TDY Location	10/1	\$149.00	\$149.00	\$63.17	\$5.00	\$68.17	\$68.17	\$217.17
8 Full TDY Days	10/2	\$149.00	\$149.00	\$55.43	\$5.00	\$60.43	\$60.43	\$209.43
	10/3	\$149.00	\$149.00	\$60.51	\$5.00	\$65.51	\$65.51	\$214.51
	10/4	\$149.00	\$149.00	\$62.26	\$5.00	\$67.26	\$67.26	\$216.26
	10/5	\$149.00	\$149.00	\$57.98	\$5.00	\$62.98	\$62.98	\$211.98
	10/6	\$149.00	\$149.00	\$53.27	\$5.00	\$58.27	\$58.27	\$207.27
	10/7	\$149.00	\$149.00	\$75.48	\$5.00	\$80.48	\$70.00	\$219.00
	10/8	\$149.00	\$149.00	\$52.02	\$5.00	\$57.02	\$57.02	\$206.02
	10/9	\$149.00	\$149.00	\$67.60	\$5.00	\$72.60	\$70.00	\$219.00
Depart TDY Location	10/10	\$0.00	\$0.00	\$60.98	\$5.00	\$65.98	\$65.98	\$65.98
Arrive PDS	10/10							
Total Per Diem Allowance			\$1,341.00				\$645.62	\$1,986.62