

Per Diem Meals and Incidental Expense Breakdown—2007-'08

Table contains meals and incidentals totals and their breakdown						
M&IE	\$39	\$44	\$49	\$54	\$59	\$64
Breakfast.....	7	8	9	10	11	12
Lunch.....	11	12	13	15	16	18
Dinner.....	18	21	24	26	29	31
Incidentals.....	3	3	3	3	3	3

Use the \$39 M&IE Rate unless you are staying in an area with a higher M&IE Rate as show on the

[Per Diem Rates, state by state](#) chart.

Allocation of M&IE Rates To Be Used in Making Deductions from the M&IE Allowance

Sample #1. If a staff member is away overnight at a conference and the M&IE Rate is \$39, however lunch was part of the conference registration fee, then the per diem reimbursement for that day is $(\$39 - \$11^{(\text{lunch})} = \$28)$. No receipts required for overnight per diem reimbursement, however staff must complete the per diem travel report to receive reimbursement.

Sample #2. If a staff member is away overnight at a conference and the M&IE Rate is \$39, however staff member departed for conference at 7:30a.m., then the per diem reimbursement for that day is $(\$39 - \$7^{(\text{breakfast})} = \$32)$. No receipts required for overnight per diem reimbursement, however staff must complete the per diem travel report to receive reimbursement.

Sample #3. If a staff member is not away over night, but is authorized lunch in an area with a M&IE Rate of \$39, then a receipt showing the breakdown of the meal purchased and proof of payment is required. The maximum reimbursement is the lesser of the receipt + reasonable tip (15% max with proof of payment) or the amount shown in the Lunch column (\$11.00).