

# UNIVERSITY OF CENTRAL OKLAHOMA

## TRAVEL INSTRUCTIONS FOR PER-DIEM

### What is per diem?

Per diem is the allowance for lodging (excluding taxes), meals and incidental expenses. The General Services Administration (GSA) establishes per diem rates for destinations within the lower 48 Continental United States (CONUS). The State Department establishes the foreign rates (for example, Canada, Spain, Japan). The Department of Defense (DOD) establishes non-foreign rates which includes Alaska, Hawaii, and all U.S. Territories. For more information on non-foreign rates, visit DOD's Per Diem, Travel, and Transportation Allowance Committee at [www.defensetravel.dod.mil](http://www.defensetravel.dod.mil) and foreign rates can be found at <http://aoprals.state.gov>.

### I. Determine Destination's Current Per-Diem Rate

- First visit the [GSA Website](#) to find the allowable rate for your destination city.

### II. Calculate Trip Time

- From the state and city of your destination, your total per diem rate is based on 24 hour intervals and hours of your trip. This determination is based on the time you left your home, to when you arrived back.

Example:

If you left Home on 1/14/11 at 10:00 am and returned 1/17/11 at 6:00pm, then:

From 14<sup>th</sup> at 10:00 am to 17<sup>th</sup> at 10:00 am = 3 days

On the 17<sup>th</sup> at 10:00 am to 6:00 pm = 8 hours

### III. Calculate Per-diem for Trip

- To figure your per-diem rate, take your per-diem time (section II) and multiply by the governmental per-diem rate (section I).

Example:

Your trip was 3 full day and 8 hours and the per diem rate for the city is \$44.00, then:

$$\$44.00 \times 3 = \$132.00$$

The 8 hours is calculated based on a  $\frac{1}{4}$  of a day interval. Thus, you take the per diem for the day and calculate the cost in quarters.

$$\$44.00 / 4 = \$11.00 \text{ per each } \frac{1}{4} \text{ of a day}$$

From this, you can determine your remaining hours by the following guide:

- If your remaining trip hours are between 3.25 to 9 hours, then you receive the  $\frac{1}{4}$  rate (\$11.00), a quarter of full per diem rate.
- If your remaining trip hours are between 9.25 hours to 15 hours, then you receive  $\frac{1}{4} + \frac{1}{4}$  rate ( $\$11.00 \times 2 = \$22.00$ ), half the full per-diem rate.

- If your remaining trip hours are between 15.25 hours to 21 hours, then you receive  $\frac{1}{4} + \frac{1}{4} + \frac{1}{4}$  rate ( $\$11.00 \times 3 = \$33.00$ ), 75% of the full per diem rate.
  - If your remaining trip hours are over 21.00 (21.25) hours, then you receive full per diem or \$44.00
- Now calculate per-diem for your full trip, by adding both figures together

Example:

$$\$44.00 \times 3 = \$132.00 + \$11.00 \text{ (determine by quarter rate)} = \$143.00$$

This represents the Per-diem for your trip; indicate this value in the subtotal for “Total Per-Diem for Designated Trip.”

#### IV. Calculate Meals Included in Registration

When you have meals that were provided as part of the conference or event that you attended, the number of meals will need to be deducted from your subtotal per-diem.

- To determine the deductible dollar amount, first you need to determine how many meals were included in your registration. This can be concluded from your original registration form or event itinerary.

Please indicate this value on your worksheet under: “Number of Meals included in Registration..”

- To calculate the dollar amount related to the number of meals that were included in your registration, please use the same  $\frac{1}{4}$  hour guide in section III.

Example:

$$1 \text{ Meal included in Registration} = \frac{1}{4} \text{ of the Per-diem of the City}$$

So, if you have 3 Meals included in Registration and your city per-diem rate is \$44.00, then:

$$3 \text{ Meals} = \frac{1}{4} + \frac{1}{4} + \frac{1}{4} \text{ of } \$44.00 = \$33.00$$

Please indicate this value on your worksheet under subtotal for “Number of Meals included in Registration.”

#### V. Calculate Total Per Diem of Trip

This dollar value will represent your total allowable per-diem to claim. To determine the dollar amount of claimable per-diem, take the subtotal of your Per Diem (value figured in section III) and subtract your subtotal for the number of meals included in registration (value figured in section IV).

Example:

Subtotal of Per-diem:

$$3 \text{ Full Days @ } \$44.00 = \$132.00$$

$$8 \text{ Hours @ } \frac{1}{4} \text{ of } \$44.00 = \$11.00$$

$$\text{Total} = \$143.00$$

Subtotal of Meals included in Registration:

$$3 \text{ Meals @ } \frac{1}{4} \text{ of } \$44.00 = \$33.00$$

Total Claimed:

$$\$143.00 - \$33.00 = \$110.00$$

Please indicate this value on your worksheet under "Allowable Claim"

(Updated 10/20/2011)