Rules for Prorating the Federal Daily Per Diem

Travelers may be reimbursed for meal and incidental expenses up to the maximum full daily rate established by the federal government. However, the daily per diems must be adjusted for the following situations.

1. Partial Days

A traveler can only claim up to 75% of the daily per diem for both the day travel begins and the day travel ends.

2. Deductions for Meals Included in Registration Fees

When a meal has been paid for as a part of a registration fee or included in the hotel rate, a deduction must be made from the applicable per diem rate. The percentage to be deducted is as follows:

Breakfast 25%
Lunch 25%
Dinner 50%

For example, you are traveling to Chicago, Illinois and during the second day of your conference, your dinner is paid for as part of your registration fee. The per diem rate for meals and incidentals for one day in Chicago is $64. On this particular day, you may only claim $32 as a per diem.