



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE

4800 Mark Center Drive
Suite 04J25-01
Alexandria, Virginia 22350-9000
www.defensetravel.dod.mil

PDTATAC/tgh

4 March 2015

MEMORANDUM FOR

SEE DISTRIBUTION

SUBJECT:

UTD/CTD for MAP/CAP 010-15(E) – Eliminate Rounding for Calculating Flat Rate Per Diem for Long Term TDY

1. SYNOPSIS: Eliminates rounding when calculating a flat rate per diem for long term TDY.
2. These changes are scheduled to be published in the JTR on 1 April 2015.
3. Revisions in this information item are *effective 1 April 2015*.

//Approved//

TONIA BOCK

Chief, Strategic Planning and Policy Division

Attachment:
Rev 1

Uniformed E-Mail Distribution:

MAP Members T&T Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO PPC

Civilian E-Mail Distribution:

CAP Members T&T Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO OSD

JTR REVISIONS

4250:

CHAPTER 4: TDY

PART B: PER DIEM

***SECTION 4: LONG TERM TDY FLAT RATE PER DIEM**

Effective for travel beginning or orders amended on or after 1 November 2014

4250 LONG TERM TDY FLAT RATE PER DIEM

A. General

1. *****

*a. Long-Term TDY for a duration of 31-180 days at a single location is authorized at a flat rate of 75% of the locality rate, payable for each full day of TDY at that location.

*b. Long-term TDY for a duration of 181 days or more at a single location is authorized at a flat rate of 55% of the locality rate, payable for each full day of TDY at that location. TDY in excess of 180 days must be authorized/approved IAW par. 2230-C.

c. *****

2. *****

*B. Exceptions and Additional Factors. The following circumstances may affect per diem reimbursement:

1. *****

C. 1-2 *****

3. Example

a. *****

*b. The authorized per diem rate is \$78.10 (i.e., 55% of the locality rate of \$142). The lodging portion of per diem is \$50.05 (55% x \$91)

c. *****

*D. Flat Rate Per Diem for Long Term TDY – Example (without long-term lodging taxes)

A member is ordered TDY to a CONUS location for nine months. The traveler is authorized 55% flat rate per diem in the TDY order. The locality per diem rate for the location is \$259 (\$198/ \$61). The flat rate per diem for each full day of TDY is \$142.45 (\$259 x 55%). On the day of arrival (travel day), the traveler stays in a hotel and pays \$180 for lodging and \$15 for lodging taxes, a reimbursable expense (APP G and JTR, Chapter 2, Part M). The long term lodging cost is \$95/night for each full day of TDY (on a monthly/yearly lease) and the daily lodging tax is \$0.

	Lodging	M&IE	Total Per Diem	Reimbursable Expenses
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Pay the arrival day (travel day) - Lodging - \$180 - M&IE - \$45.75 (\$61 x 75% = \$45.75) - Lodging tax of \$15	\$180.00	\$45.75	\$225.75	\$15
Pay the first full TDY day up to the day before departure from the TDY location - \$142.45/day	\$142.45 Flat Rate OR		\$142.45	
	(\$198 x 55%) = \$108.90	(\$61 x 55%) = \$33.55		
Pay the departure TDY day (travel day) to the PDS - \$45.75 (\$61 x 75% = \$45.75).	\$0.00	\$45.75	\$45.75	

*E. Flat Rate Per Diem for Long Term TDY – Example (with long-term lodging taxes)

A member is ordered TDY to a CONUS/Non-Foreign OCONUS location for two months. The traveler is authorized 75% flat rate per diem in the TDY order. The locality per diem rate for the location is \$259 (\$198/ \$61). The flat rate per diem for each full day of TDY is \$194.25 (\$259 x 75%). On the day of arrival (travel day), the traveler stays in a hotel and pays \$180 for lodging and \$15 for lodging taxes, a reimbursable expense (APP G and JTR, Chapter 2, Part M). The long term lodging cost is \$145/night for each full day of TDY and the daily lodging tax is \$12. When the computed lodging portion of flat rate per diem plus taxes (based on that computed lodging portion of flat rate per diem) exceeds the computed lodging portion of flat rate per diem, the taxes are a reimbursable expense (APP G and JTR, Chapter 2, Part M). The computed lodging portion of flat rate per diem is \$148.50 (\$198 x 75%). The traveler is paying \$145/night plus \$12/day for taxes, totaling \$157. \$8.50 is the reimbursable excess amount (\$157-148.50 = \$8.50).

	Lodging	M&IE	Total Per Diem	Reimbursable Expenses
Pay the arrival day (travel day) - Lodging - \$180 - M&IE - \$45.75 (\$61 x 75% = \$45.75) - Lodging tax of \$15	\$180.00	\$45.75	\$225.75	\$15
Pay the first full TDY day up to the day before departure from the TDY location - \$194.25/day plus \$8.50 lodging tax.	\$194.25 Flat Rate OR		\$194.25	\$8.50
	(\$198 x 75%) = \$148.50	(\$61 x 75%) = \$45.75		
Pay the departure TDY day (travel day) to the PDS - \$45.75 (\$61 x 75% = \$45.75).	\$0.00	\$45.75	\$45.75	

7050-D3c:

3. Flat Rate Per Diem Allowance. If the traveler is paid a long term flat rate per diem allowance (55% or 75%) IAW par. 4250:

a. *****

b. *****

*c. Example

<p>*1. A traveler is on a long term TDY over 180 days to a location with a per diem rate of \$142 (\$91/\$51). Traveler is paid 55% per diem (IAW par. 4250) and renting an apartment (\$1,200/month).</p> <p>*2. The authorized per diem rate is \$78.10 (i.e., 55% of the locality rate of \$142). The lodging portion of per diem is \$50.05 (55% x \$91)</p> <p>*3. The traveler is reimbursed \$50.05/day x 30 days = \$1,501.50 per 30-day month for lodging.</p>
<p>Scenario 1</p>
<p>*1. The traveler returns to the PDS once during the first month. The traveler is not paid per diem for the 2 days/nights spent at the PDS.</p> <p>*2. The traveler incurs \$40 (i.e., \$1,200/30 days) per night lodging expenses.</p> <p>*3. Since the traveler is authorized reimbursement for up to \$50.05 per night for lodging retained during an authorized absence, but only incurred \$40 per night lodging cost, the traveler is reimbursed \$80 for retained lodging expense incurred during an authorized absence.</p>
<p>Scenario 2</p>
<p>*1. The traveler takes 7 days leave during the third month. The traveler is not paid per diem for 7 days/nights of leave.</p> <p>*2. Since the traveler is authorized reimbursement for up to \$50.05 per night for lodging retained while on leave, but only incurred \$40 per night lodging cost, the traveler is reimbursed \$280 for retained lodging expense incurred during leave.</p>

4. *****

The following pages are the same policy preceding this page but showing tracked changes.



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UTD/CTD for MAP/CAP 010-15(E) – Eliminate Rounding for Calculating Flat Rate Per Diem for Long Term TDY

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***SECTION 4: LONG TERM TDY FLAT RATE PER DIEM**

Effective for travel beginning or orders amended on or after 1 November 2014

4250 LONG TERM TDY FLAT RATE PER DIEM

A. General

1. *****

*a. Long-Term TDY for a duration of 31-180 days at a single location is authorized at a flat rate of 75% of the locality rate ~~(rounded up to the next highest dollar)~~, payable for each full day of TDY at that location.

*b. Long-term TDY for a duration of 181 days or more at a single location is authorized at a flat rate of 55% of the locality rate ~~(rounded up to the next highest dollar)~~, payable for each full day of TDY at that location. TDY in excess of 180 days must be authorized/approved IAW par. 2230-C.

c. *****

2. *****

***B. Exceptions and Additional Factors.** The following circumstances may affect per diem reimbursement:

1. *****

C. 1-2 *****

3. Example

a. *****

*b. The authorized per diem rate is ~~\$78.109~~ (i.e., 55% of the locality rate of \$142 ~~rounded up to the next dollar~~). The lodging portion of per diem is \$50.05 (55% x \$91)

c. *****

***D. Flat Rate Per Diem for Long Term TDY – Example (without long-term lodging taxes)**

A member is ordered TDY to a CONUS location for nine months. The traveler is authorized 55% flat rate per diem in the TDY order, at the onset. The locality per diem rate for the location is \$259 (\$198/ \$61). The flat rate per diem for each full day of TDY is \$142.45 (\$259 x 55%). ~~The~~ On the day of arrival (travel day), the traveler stays in a hotel and pays \$180 for lodging and the lodging taxes are \$15 for lodging taxes, a reimbursable expense (APP G and JTR, Chapter 2, Part M). The actual long term lodging cost is ~~anticipated to be~~ \$95/night for each full day of TDY (on a monthly/yearly lease) and the daily lodging tax is ~~\$150, a reimbursable expense (APP G)~~. On the date of arrival, the traveler is authorized reimbursement of \$180 for the actual lodging cost, up to the full locality rate (\$198) and incurred \$180 for lodging.

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The flat rate per diem for each full day of TDY is set at 55% or ~~\$1442.453~~ ($\$259 \times 55\% = \142.45 , rounded up to \$143), plus lodging tax of \$15/night.

Comment [TB1]: Show MAP that this changed.

Pay the reduced flat rate per diem of ~~\$142.453~~, plus \$15 lodging tax/night for each full day of TDY.

	Lodging	Meals M&IE	Total Per Diem	Reimbursable Expenses
Pay the <u>first arrival TDY day (travel day)</u> - \$140.75 (Lodging - \$180 + M&IE - \$45.75 (\$61 x 75% = \$45.75)) plus + Lodging tax of \$15.	\$180.00	\$45.75	\$225.75	\$15
Pay the <u>second-first full TDY day</u> up to the day before departure from the TDY location - \$142.453/day plus \$15 lodging tax.	N/A N/A <u>\$142.45 Flat Rate</u> OR $(\$198 \times 55\%) = \108.90 $(\$61 \times 55\%) = \33.55		\$142,453.00	
Pay the departure TDY day (travel day) to the PDS - \$45.75 (\$61 x 75% = \$45.75).	\$0.00	\$45.75	\$45.75	

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*E. Flat Rate Per Diem for Long Term TDY – Example (with long-term lodging taxes)

A member is ordered TDY to a CONUS/Non-Foreign OCONUS location for two months. The traveler is authorized ~~75%~~ flat rate per diem in the TDY order. The locality per diem rate for the location is \$259 (\$198/ \$61). The flat rate per diem for each full day of TDY is \$194.25 ($\$259 \times 75\%$). On the day of arrival (travel day), the traveler stays in a hotel and pays \$180 for lodging and \$157 for lodging taxes, a reimbursable expense (APP G and JTR, Chapter 2, Part M). The long term lodging cost is \$145/night for each full day of TDY and the daily lodging tax is \$12. When the computed lodging portion of flat rate per diem plus taxes (based on that computed lodging portion of flat rate per diem) exceeds the computed lodging portion of flat rate per diem, the taxes are a reimbursable expense. When the cost of lodging plus taxes exceeds the lodging portion of the flat rate per diem, the excess amount is a reimbursable expense (APP G and JTR, Chapter 2, Part M). The computed lodging portion of flat rate per diem is \$148.50 ($\$198 \times 75\%$). The traveler is paying \$145/night plus \$12/day for taxes, totaling \$157. \$8.50 is the reimbursable excess amount ($\$157 - \$148.50 = \$8.50$).

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	Lodging	M&IE	Total Per Diem	Reimbursable Expenses
Pay the arrival day (travel day) - Lodging - \$180 - M&IE - \$45.75 (\$61 x 75% = \$45.75) - Lodging tax of \$15.	\$180.00	\$45.75	\$225.75	\$15
Pay the first full TDY day up to the day before departure from the TDY location - \$194.25/day plus \$8.50 lodging tax.	\$194.25 Flat Rate OR $(\$198 \times 75\%) = \148.50 $(\$61 \times 75\%) = \45.75		\$194.25	\$8.50
Pay the departure TDY day (travel day) to the PDS - \$45.75 (\$61 x 75% = \$45.75).	\$0.00	\$45.75	\$45.75	

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7050-D3c:

3. Flat Rate Per Diem Allowance. If the traveler is paid a long term flat rate per diem allowance (55% or 75%) IAW par. 4250:

a. *****

b. *****

*c. Example

- | |
|---|
| <p>*1. A traveler is on a long term TDY over 180 days to a location with a per diem rate of \$142 (\$91/\$51). Traveler is paid 55% per diem (IAW par. 4250) and renting an apartment (\$1,200/month).</p> <p>*2. The authorized per diem rate is \$78.109 (i.e., 55% of the locality rate of \$142 -rounded up to the next dollar). The lodging portion of per diem is \$50.05 (55% x \$91)</p> <p>*3. The traveler is reimbursed \$50.05/day x 30 days = \$1,501.50 per 30-day month for lodging.</p> |
|---|

Scenario 1

- | |
|---|
| <p>*1. The traveler returns to the PDS once during the first month. The traveler is not paid per diem for the 2 days/nights spent at the PDS.</p> <p>*2. The traveler incurs \$40 (i.e., \$1,200/30 days) per night lodging expenses.</p> <p>*3. Since the traveler is authorized <u>reimbursement for up to</u> \$50.05 per night per diem for lodging <u>retained during an authorized absence</u>, but only incurred \$40 per night lodging cost, the traveler is reimbursed \$80 for retained lodging expense incurred during an authorized absence.</p> |
|---|

Scenario 2

- | |
|---|
| <p>*1. The traveler takes 7 days leave during the third month. The traveler is not paid lodging per diem for 7 days/nights of leave.</p> <p>*2. The Since the traveler is authorized <u>reimbursement for up to</u> \$50.05 per night per diem for lodging <u>retained while on leave</u>, but only incurred \$40 per night lodging cost, the traveler is reimbursed \$280 for <u>retained lodging expense</u> incurred during leave.</p> |
|---|

4. *****