



PER DIEM, TRAVEL AND TRANSPORTATION ALLOWANCE COMMITTEE

4800 Mark Center Drive, Suite 04J2501

Alexandria, VA 22350-9000

www.defensetravel.dod.mil

PDTATAC/hm

22 December 2014

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD/CTD for MAP 194-14(I)/CAP 194-14(I) – PMR Computations

1. **SYNOPSIS:** Proportional Meal Rate (PMR) computation examples are updated with the 2015 Standard Government Meal Rate of \$13.85 effective 1 January 2015.
2. The attached revision is forwarded for information purposes only. No coordination or comments are required.
3. This revision was initiated by Staff.
4. These changes are scheduled to appear in the JTR, dated 1 February 2014.
5. This determination is *effective on 1 January 2015*.

//signed//

JOEL T. RIDENOUR

Chief, Policy and Regulations Branch

Attachment:

Rev 1

Uniformed E-Mail Distribution:

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

Civilian E-Mail Distribution:

CAP	P&R	PMO-DTS	GSA-3FT	GSA-	DTMO	CBCA
Members	Branch			OGP(MTT)		Judges

JTR REVISIONS

APPENDIX R: CONFERENCES

PART 2: CONFERENCE ATTENDANCE

A-I. *****

J. PMR Computation Examples. The following example shows how to compute the PMR and a PMR voucher. PMR is an amount based on the locality meal rate and the GMR. Please check APP A, for the current GMR.

*1. The PMR example uses the Standard CONUS M&IE rate of \$46 and the Standard GMR of \$13.85 to compute the PMR amount. The \$46 consists of \$41 for meals and \$5 for incidental expenses. ***Disclaimer: The numbers in this example are for illustrative purposes only.***

Example computation rules: the PMR is an average of two rates – (1) the locality meal rate and the GMR which are added, (2) averaged and rounded up to the nearest dollar. To compute the Proportional M&IE rate, (3) add the appropriate incidental expense rate, and (4) the total becomes the proportional M&IE amount.

NOTE: The meal rate ONLY, and not the entire M&IE rate, is used to compute the PMR. The appropriate incidental expenses rate is added to the PMR to create the proportional M&IE rate.

Step 1	Add the locality <u>meal rate</u> and <u>GMR</u>	*\$41 + \$13.85 = \$54.85
Step 2	Divide Step 1 total in half (rounded to the next highest dollar)	*\$54.85 ÷ 2 = \$27.42 (Rounded to \$28)
Step 3	Add Step 2 total to the CONUS incidental expense rate	*\$28 + \$5 = \$33
Step 4	Proportional Meal and Incidental Expense Rate	*\$33

*2. PMR Voucher Computation Example: A traveler is TDY for 3 days to a conference at a CONUS location (Standard CONUS per diem rate applies). Lodging is \$55/night and GMR is \$13.85. Gov’t furnished meals are not available for the first and last day; however, two Gov’t meals are available for the second day. The AO authorizes a PMR of \$28 for the second day. ***NOTE: Gov’t dining facility/ mess deductions are not taken for the arrival and departure travel days (see pars. 4065-4080).***

ITINERARY:		
Day 1	Depart Residence/Arrive TDY	
Day 2	TDY	
Day 3	Depart TDY/Arrive Residence	
REIMBURSEMENT:		
Day	Computation	Total
Day 1	\$55 + [(\$46 (M&IE) x 75 %) = \$34.50] =	\$ 89.50
Day 2	\$55 + \$28 (PMR) + \$5 IE =	*88.00
Day 3	\$46 x 75% =	34.50
TOTAL		*\$ 212.00

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



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J. PMR Computation Examples. The following example shows how to compute the PMR and a PMR voucher. PMR is an amount based on the locality meal rate and the GMR. Please check APP A, for the current GMR.

*1. The PMR example uses the Standard CONUS M&IE rate of \$46 and the Standard GMR of ~~\$13.8544.85~~ to compute the PMR amount. The \$46 consists of \$41 for meals and \$5 for incidental expenses. *Disclaimer: The numbers in this example are for illustrative purposes only.*

Example computation rules: the PMR is an average of two rates – (1) the locality meal rate and the GMR which are added, (2) averaged and rounded up to the nearest dollar. To compute the Proportional M&IE rate, (3) add the appropriate incidental expense rate, and (4) the total becomes the proportional M&IE amount.

NOTE: The meal rate ONLY, and not the entire M&IE rate, is used to compute the PMR. The appropriate incidental expenses rate is added to the PMR to create the proportional M&IE rate.

Step 1	Add the locality <u>meal rate</u> and <u>GMR</u>	*\$41 + \$13.8544.85 = \$54.8552.85
Step 2	Divide Step 1 total in half (rounded to the next highest dollar)	*\$54.8552.85 ÷ 2 = \$27.4226.42 (Rounded to \$2827)
Step 3	Add Step 2 total to the CONUS incidental expense rate	*\$2827 + \$5 = \$3332
Step 4	Proportional Meal and Incidental Expense Rate	*\$3332

*2. PMR Voucher Computation Example: A traveler is TDY for 3 days to a conference at a CONUS location (Standard CONUS per diem rate applies). Lodging is \$55/night and GMR is ~~\$13.8544.85~~. Gov't furnished meals are not available for the first and last day; however, two Gov't meals are available for the second day. The AO authorizes a PMR of \$2827 for the second day. **NOTE: Gov't dining facility/ mess deductions are not taken for the arrival and departure travel days (see pars. 4065-4080).**

ITINERARY:		
Day 1	Depart Residence/Arrive TDY	
Day 2	TDY	
Day 3	Depart TDY/Arrive Residence	
REIMBURSEMENT:		
Day	Computation	Total
Day 1	\$55 + [(\$46 (M&IE) x 75 %) = \$34.50] =	\$ 89.50
Day 2	\$55 + \$332827 (PMR) + \$5 IE =	*8887.00
Day 3	\$46 x 75% =	34.50
TOTAL		*\$ 212241.00