MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: UTD/CTD for MAP 39-09(E)/CAP 27-09(E) -- Deductible Meals and M&IE for 12-24 Hours

1. SYNOPSIS: Implement FTR Amendments 2009-03 and 04 (FTR Bulletin 09-06) allowing locality meal rate or PMR when travelers must purchase other meals because deductible meals can’t be eaten due to religious or medical reasons and paying 75% M&IE for each calendar day for travel more than 12 but less than 24 hours. To maintain uniform allowances between employees and Service members (the changes are mandatory for employees) the changes are being implemented for members also.

2. These changes are scheduled to appear in JFTR change number 272, and JTR change number 526, dated 1 August 2009.

3. This determination is effective on 12 May 2009.

//approved by Velda A. Potter for//
S. W. WESTBROOK
PDTATAC Division Chief

Attachment:
Rev 4

Uniformed E-Mail Distribution:
MAP Members T&T Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO PSC

Civilian E-Mail Distribution:
CAP Members T&T Branch PMO-DTS GSA-3FT GSA-OGP(MTT) DTMO CBCA Judges
JFTR PROPOSED REVISIONS:

U1000-D:

D. Duplicate Payment. A duplicate payment is a GOV’T payment claimed by a traveler for an expense paid/to be paid to the traveler by another entity. If an expense is encountered and reimbursed by another entity that would otherwise be reimbursed by the GOV’T, that expense must not also be claimed against, nor paid by, the GOV’T. See par. U4165-D for an exception. *A non-deductible meal as listed in par. U4167 provided to a traveler in a per diem status does not result in a duplicate payment.* The traveler is financially responsible to the GOV’T for all duplicate travel and transportation allowance payments received. *This includes any and all allowances covered in these regulations.* The Improper Payments Information Act of 2002, Public Law 107-300 may apply. See [http://www.whitehouse.gov/omb/memoranda/m03-13-attach.pdf](http://www.whitehouse.gov/omb/memoranda/m03-13-attach.pdf).

U4159:

U4159 PER DIEM COMPUTATION FOR TDY OF MORE THAN 12 BUT LESS THAN 24 HOURS

M&IE of 75% of the [M&IE rate](http://www.whitehouse.gov/omb/memoranda/m03-13-attach.pdf) for the TDY location is payable for each travel day. If more than one TDY location is involved and lodging is not required, M&IE of 75% of the highest M&IE rate is payable on each day (e.g., 15-hour trip covering 2 days with three stops on day 1 and two stops on day 2 – the highest of the three rates on day 1 for day 1 and the highest for the 2 on day 2 for day 2). If lodging must be obtained, the rules for travel of more than 24 hours apply. *Per diem is not authorized under par. U4159 when travel is performed in the local area unless overnight lodging is required.* If overnight lodging is required in the local area these rules or rules for over 24 hours apply. See par. U4510 for occasional meals authority.

U4165:

U4165 DEDUCTIBLE MEALS

A. The PMR in pars. U4149-C and U4151-C applies on any day when one or two deductible meals are provided. See APP R, Part II, par. J. The GOV’T should not pay for the same meal twice (e.g., originally by registration fee, etc., and then again through per diem). A meal that is provided to the traveler for which the GOV’T pays nothing does not affect per diem payment.

B. A deductible meal is a meal:

1. Made available pursuant to an agreement between a Uniformed Service and any organization, if the authorization/order directs use of the facility providing the meal(s);
2. Included in a registration fee paid by the GOV’T;
3. Furnished at no cost to the traveler by a school while attending a course of instruction if the GOV’T ultimately pays the school for the meal cost;
4. Furnished by the GOV’T at no cost to a member (see par. U4167);
5. Provided by a lodging establishment for which a charge is added in the lodging cost (ex., lodging cost $75 without breakfast; lodging cost $85 with breakfast); or
6. Provided by a lodging establishment when the meal(s) are included in the lodging cost under an agreement between the GOV’T and the lodging establishment (ex., an agency arranges for lodging at a conference/meeting and the cost of one or more meals is included in the lodging cost).
NOTE: A continental breakfast is a deductible meal if it otherwise qualifies above.

C. If all three meals are provided/consumed at no cost to the traveler, only the IE amount for that day is payable ($3 in CONUS, or the applicable locality IE rate or $3.50 OCONUS).

D. The AO may authorize/approve the locality meal rate or PMR, as applicable, if the member:

1. is unable to eat an otherwise deductible meal because of medical requirements or religious beliefs (the AO may request substantiating documentation from the appropriate professional authority), and
2. attempted to make, but was unable to make, alternative meal arrangements for a substitute meal, and
3. must purchase a meal that satisfies the medical requirements or religious beliefs.

The AO may authorize/approve or PMR, as applicable when the member is unable to eat the deductible meal due to mission.

U4183:

U4183 QUICK REFERENCE TABLES - PER DIEM ALLOWANCES

The following tables are for reference purposes only. For applicable rules see Ch 4, Part B. See pars. U4163 & U4800 when JTF operations are involved.

<table>
<thead>
<tr>
<th>Quick Reference - Per Diem Allowances</th>
</tr>
</thead>
<tbody>
<tr>
<td>TDY Travel of More Than 12 Hours</td>
</tr>
</tbody>
</table>

(1) Departure Day from PDS

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>***</td>
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<td>***</td>
<td>***</td>
</tr>
</tbody>
</table>
JTR PROPOSED REVISIONS:

C1001-E:

E. Duplicate Payment. A duplicate payment is a GOV'T payment claimed by a traveler for an expense paid/to be
paid to the traveler by another entity. If an expense is encountered and reimbursed by another entity that would
otherwise be reimbursed by the GOV'T, that expense must not also be claimed against, nor paid by, the GOV'T.
See par. C4554-B for an exception. A non-deductible meal as listed in par. C4554-B provided to a traveler in a
per diem status does not result in a duplicate payment. The traveler is financially responsible to the GOV'T for all
duplicate travel and transportation allowance payments received. This includes any and all allowances covered in
these regulations. The Improper Payments Information Act of 2002, Public Law 107-300 applies. See

C4553-D1:

1. TDY of More than 12 Hours but Not Exceeding 24 Hours. When the entire trip for which per diem has
been authorized is more than 12 hours but less than or equal to 24 hours, M&IE of 75% of the M&IE rate for
the TDY location is paid for each travel day. No meals deduction is made. If more than one TDY point is
involved and lodging is not required, the highest M&IE rate prescribed for any of the TDY locations is used
(e.g., 15-hour trip covering 2 days with three stops on day 1 and two stops on day 2 – the highest of the three
rates on day 1 for day 1 and the highest for the 2 on day 2 for day 2). See par. C4565, Example 4. Use the
school location M&IE rate for student dependent travel instead of a TDY location M&IE rate. See par. C5120-
C, Example 1. If lodging is required, the rules in par. C4553-D2 for travel of more than 24 hours apply.

NOTE: Per diem payment authorized by par. C4553-D1a may be taxable (ref. IRS Revenue Rule 68-663 &
26 CFR §162-2(a); verify possible state and local implications).

C4554-B:

B. Deductible Meal

1. The PMR in par. C4554-A applies on any day when one or two deductible meals are provided. See APP R,
Part II, par. J. The GOV’T should not pay for the same meal twice (e.g., originally by registration fee, etc., and
then again through per diem). A meal that is provided to the traveler for which the GOV’T pays nothing does
not affect per diem payment.

2. A deductible meal is a meal:

   a. Made available pursuant to an agreement between a DOD Component or agency and any organization, if
      the travel authorization/order indicates the facility providing the meal(s) is available;

   b. Included in a registration fee ultimately paid by the GOV’T;

   c. Furnished at no cost to the traveler by a school while attending a course of instruction if the GOV’T
      ultimately pays the school for the meal cost;

   d. Furnished by the GOV’T at no cost to the traveler;

   e. Provided by a lodging establishment for which a charge is added in the lodging cost (ex., lodging cost
      $75 without breakfast; lodging cost $85 with breakfast); or

   f. Provided by a lodging establishment when the meal(s) are included in the lodging cost under an
      agreement between the GOV’T and the lodging establishment (ex., an agency arranges for lodging at a
conference and the cost of one or more meals is included in the lodging cost).

**NOTE:** A continental breakfast is a deductible meal if it otherwise qualifies above.

3. ****

4. The AO may authorize/approve the locality meal rate or PMR, as applicable, if the traveler:
   a. is unable to eat an otherwise deductible meal because of medical requirements or religious beliefs (the AO may require substantiating documentation from the appropriate professional authority), and
   b. attempted to make, but was unable to make, alternative meal arrangements for a substitute meal, and
   c. must purchase a meal that satisfies the medical requirements or religious beliefs.

The AO may authorize/approve the locality meal rate or PMR, as applicable, when the traveler is unable to eat the deductible meal due to mission.

**C4566:**

**C4566 QUICK REFERENCE TABLES - PER DIEM AUTHORITY**

The following tables are for reference purposes only. For applicable rules see Ch 4, Part L. See Ch 4, Part I for meal allowances when JTF operations are involved.

<table>
<thead>
<tr>
<th>Quick Reference - Per Diem</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TDY Travel of More Than 12 Hours</strong></td>
</tr>
<tr>
<td>Footnotes: See table # 4</td>
</tr>
<tr>
<td>(1) Departure Day from PDS</td>
</tr>
<tr>
<td>**</td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>****</td>
</tr>
<tr>
<td>****</td>
</tr>
</tbody>
</table>

**C4677-B3:**

3. Example 3

**Example 3**

**(TDY Per Diem AND POC TDY Mileage Computation)**

- *The per diem/TDY mileage rates used in this example are for illustrative purposes only and may not reflect current rates.*
- *See par. C2500 for the current TDY mileage rate; and par. C2505 for the current MALT rate.*

A traveler is assigned to a TDY location. The travel authorization/order does not require the traveler’s daily return to headquarters. The traveler elects to travel by POC (personal convenience) from the residence and return to the TDY location each workday, incurring no lodging costs at the TDY location. Time spent on the daily TDY is greater than 12 hours.

The maximum TDY per diem rate is $101 ($62/ $39) which is reimbursed for the round-trip between the TDY and PDS locations. The traveler’s lodging cost is $60 per day if the traveler remained at the TDY location.

The traveler is due $399.00 (constructed cost) which is less than the actual cost.

**ITINERARY**

<table>
<thead>
<tr>
<th>Day</th>
<th>Date</th>
<th>Depart PDS</th>
<th>Return PDS</th>
<th>POC Distance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mon</td>
<td>10/15</td>
<td>0600</td>
<td>1830</td>
<td>75 miles one-way</td>
</tr>
<tr>
<td>---------</td>
<td>-------</td>
<td>------</td>
<td>------</td>
<td>------------------</td>
</tr>
<tr>
<td>Tue</td>
<td>10/16</td>
<td>0600</td>
<td>1830</td>
<td>75 miles one-way</td>
</tr>
<tr>
<td>Wed</td>
<td>10/17</td>
<td>0600</td>
<td>1830</td>
<td>75 miles one-way</td>
</tr>
<tr>
<td>Thu</td>
<td>10/18</td>
<td>0600</td>
<td>1830</td>
<td>75 miles one-way</td>
</tr>
</tbody>
</table>

**REIMBURSEMENT**

<table>
<thead>
<tr>
<th>Mon</th>
<th>10/15</th>
<th>75% \times $39 \text{ (par. C4553-D)} = $29.25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tue</td>
<td>10/16</td>
<td>75% \times $39 = $29.25</td>
</tr>
<tr>
<td>Wed</td>
<td>10/17</td>
<td>75% \times $39 = $29.25</td>
</tr>
<tr>
<td>Thurs</td>
<td>10/18</td>
<td>75% \times $39 = $29.25</td>
</tr>
</tbody>
</table>

Four round trips of 150 miles each = 600 miles \times $0.55/mile = $330.00

**Per Diem & POC TDY Mileage for Actual Travel Total = $447.00**

**GOV'T’S CONSTRUCTED COST**

<table>
<thead>
<tr>
<th>Mon</th>
<th>10/15</th>
<th>$60 + (75% \times $39) = $89.25</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tue to Wed</td>
<td>10/16 to 10/17</td>
<td>$60 + $39 = $99/day \times 2 days = $198.00</td>
</tr>
<tr>
<td>Thurs</td>
<td>10/18</td>
<td>75% \times $39 = $29.25</td>
</tr>
</tbody>
</table>

One round trip of 150 miles \times $0.55/mile = $82.50

**Per Diem & POC TDY Mileage for Constructed Cost Total = $399.00**

C5060-G1:

1. **Per Diem Computations.** When PCS travel is more than 12 hours per diem must be calculated using the following rules:

   **NOTE:** This is the departure day from the PDS, home, or other authorized point.

   a. **Day Travel Begins**
      
      (1) **Lodgings Required.** When lodging is required on the day travel begins, the per diem allowance is the actual lodging cost incurred by the traveler, NTE the Standard CONUS rate or maximum OCONUS locality rate as appropriate, plus 75\% of the Standard CONUS M&IE rate (or OCONUS M&IE rate as appropriate).

      (2) **Lodgings Not Required.** If lodging is not required, per diem is 75\% of the Standard CONUS M&IE rate (or OCONUS new PDS M&IE rate) for one day.

   b. **Full Calendar Days**
      
      (1) **Lodging Required.** When lodging is required and the traveler is still en route, the Standard CONUS per diem rate (or OCONUS locality rate) is the maximum rate prescribed for a stopover point at which lodging is obtained, plus the Standard CONUS M&IE rate (or destination OCONUS M&IE as appropriate).

      (2) **Lodging Not Required.** For each full calendar day a traveler is en route and lodging is not required, the per diem allowance is the Standard CONUS M&IE rate (or OCONUS M&IE rate as appropriate.)

   c. **Day Travel Ends**
      
      (1) **Lodgings Required.** When lodging is required on the day travel ends, the per diem allowance is the lesser of the actual lodging cost incurred by the traveler or the Standard CONUS lodging rate (or maximum OCONUS locality lodging rate as appropriate) plus 75\% of the Standard CONUS M&IE rate (or of the new OCONUS PDS M&IE rate as appropriate).
(2) **Lodgings Not Required.** If lodging is not required, per diem is 75% of the Standard CONUS M&IE rate or of the new OCONUS PDS M&IE rate for that day.

### C5060-I6:

6. **Example 6**

<table>
<thead>
<tr>
<th>PCS Travel - More than 12 Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Depart</strong></td>
</tr>
<tr>
<td><strong>Arrive</strong></td>
</tr>
<tr>
<td>Actual travel time is 16 hours. The M&amp;IE rate applicable to the new PDS location = $78.00 at the time of travel.</td>
</tr>
</tbody>
</table>

**REIMBURSEMENT**

*NOTE: PCS travel M&IE is authorized at a flat 75% of the applicable M&IE rate indicated in par. C5060-E for the new PDS on the departure day from the old PDS and the arrival day at the new PDS.*

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$78.00 (M&amp;IE) rate x 75% for new PDS location =</td>
<td>$58.50</td>
<td></td>
</tr>
<tr>
<td>Total reimbursement =</td>
<td>$58.50</td>
<td></td>
</tr>
<tr>
<td>Per diem for the accompanying spouse is ⅗ of the amount due the employee ($58.50) =</td>
<td>$43.88</td>
<td></td>
</tr>
<tr>
<td>Per diem for the accompanying child age 12 or older is ⅗ of the amount due the employee ($58.50) =</td>
<td>$43.88</td>
<td></td>
</tr>
<tr>
<td>Per diem for the accompanying child under age 12 is ½ of the amount due the employee ($58.50) =</td>
<td>$29.25</td>
<td></td>
</tr>
</tbody>
</table>

### C5060-I6:

Example

Per Diem Computation for Dependent Student Authorized Travel IAW DSSR Section 280.
See pars. C4553-D, C5120 and C5125-D.

*NOTE: Dependent student travel M&IE is authorized at a flat 75% of the applicable M&IE rate indicated in par. C4553-D1a and C4553-D1b.*

1. Dependent student travels from OCONUS to a CONUS school and return to OCONUS.
2. Itinerary:
   - 8/14: Depart OCONUS residence at 0730
   - 8/14: Arrive at CONUS lodging at 2130
   - 8/15-5/15: Per diem is not authorized.
   - 5/16: Depart CONUS lodging at 1300
   - 5/17: Arrive OCONUS residence at 0915
3. The dependent student is authorized per diem while traveling to/from school since actual travel time in each direction exceeds 12 hours. See par. C4552-F.
4. The locality per diem rate for the CONUS destination at the time of travel was $158 ($107/ $51).
5. Reimbursement:
   - 8/14: 75% x $51 (M&IE) = $38.25
   - 8/15 − 5/15: no per diem $ 0.00
   - 5/16: 75% x $51 (M&IE) = $38.25
   - 5/17: 75% x $51 (M&IE) = $38.25
   - Total Reimbursement $114.75
6. Par. C4553-D1a applies for the OCONUS departure day and the destination M&IE rate ($51) is used to compute per diem for that day. The trip from OCONUS to CONUS was for longer than 12 hours.
7. Per diem for dependent student travel is computed using the same rates that are applicable to an employee on TDY travel.
JFTR/ JTR PROPOSED REVISIONS:

APP O, T4040-A2c:

c. When the GOV'T purchases at least one, but not all three, meals on a calendar day through some means such as a registration fee, the PMR plus incidental expenses applies for that day. This does not apply on travel days to and from the PDS. The GOV’T should not pay for the same meal twice (originally by registration fee, etc., and then again through per diem). A meal that is provided to the traveler for which the GOV’T pays nothing does not affect per diem payment. A meal served on a common carrier is not "purchased by the GOV’T." The traveler must indicate on the Trip Record how many meals were free (purchased by the GOV’T) and for which dates.

NOTE 1: If all three meals are provided, only the incidental expenses for that day are payable.

NOTE 2: A continental breakfast is a deductible meal if it otherwise qualifies above.

APP O, T4040-D2:

2. Meals. With two limited exceptions (see par. T4060-B14), a traveler may not be paid for meals within the traveler's PDS boundaries. For travel outside the PDS limits, when the TDY is more than 12 hours, reimbursement is 75% of the M&IE rate for the TDY location (using the highest rate if there is more than one TDY location) for each travel day. No per diem is authorized when TDY is for 12 or fewer hours. However, the AO may authorize/approve reimbursement of the actual amount paid, up to the PMR (not including incidental expenses) for the TDY location, when a uniformed member spends more than the cost of normal meal arrangements during travel outside the PDS limits. See JFTR, par. U4510 for occasional meals authority.

APP R, Part I, O2:

2. Meals Included in Registration Fee. When the GOV’T furnishes one or two meals at nominal or no cost, or includes them in the registration fee, the proportional meal rate applies to Uniformed Service members and DOD civilian employees for each day meals are furnished. See Part II, item 1 of this APP for PMR computation examples. Since the AO may authorize the PMR or locality meal rate when the traveler is unable to eat the deductible meal due to medical requirements or religious beliefs (JFTR, par. U4165-D and JTR, par. C4554-B4) every effort should be made to accommodate the traveler’s requirements.

APP R, Part II, E1:

1. When Travel Is Involved. Registration fees authorized in the travel authorization/order or approved on a travel claim voucher are reimbursable. The PMR applies on any day that the cost for one or two meals is included in the registration fee (JTR, par C4554-B and JFTR, par. U4165). Information should be included on the travel authorization/order as to whether or not the registration fee includes charges for meals, and if so, the number of meals and the dates on which furnished. When the registration fee includes lodgings without charge, only the appropriate applicable PMR or TDY locality M&IE rate is paid.