

## Unreceipted Per Diem Rates

### **Overnight:**

When an employee stays with family or friends in lieu of traditional lodging a per diem can be claimed. The city and state of the host must be included on the voucher. You cannot combine unreceipted lodging with meal receipts for the evening unreceipted lodging is being claimed. To be entitled to the full per diem rate, travelers must be in overnight travel status and be eligible for reimbursement for breakfast and dinner.

Destination	Per Diem
New York City, Nassau, Suffolk, Rockland and Westchester Counties	\$50.00
Albany, Binghamton, Buffalo, Rochester, Syracuse, and the surrounding metropolitan areas (within 15 miles of these cities)	\$40.00
All other locations in New York State	\$35.00
Out of State	\$50.00

### **Meal rates for addition or reduction of meal allowances with for use with above rates:**

When the traveler is in overnight travel status (without receipts) but is not eligible for the full meal allowance per diem (according to the meal eligibility requirements), the traveler will receive the per diem *less* the allowance for the meals as listed below. Likewise, if the traveler is entitled to an *additional* breakfast on the first day of travel or an *additional* dinner on the last day of travel (according to the meal eligibility requirements) the rate schedule below can be used. These rates are only used with unreceipted per diem rates as listed above.

Destination	Breakfast	Dinner
All locations	\$5	\$12

### **Non-overnight, unreceipted meal rates:**

When an employee is on a day trip only and does not stay overnight the following unreceipted meal rates apply. To be entitled to these meals rates the employee must be in travel status (over 35 miles from home and official station; and gone for more than 3 hours) and meet the departure and arrival time requirements for breakfast and dinner. Per IRS guidelines, non-overnight meals are taxable.

Location	Breakfast	Dinner
All locations	\$5	\$12

Per diem rates include incidental expenses, such as tips to bellmen and hotel maids.