

Per Diem Amounts Effective October 1 2018

The M&IE rates have increased effective October 1, 2018. The M&IE per diem rates are \$55, \$56, \$61, \$66, \$71, and \$76 depending on the locality the taxpayer sleeps that night. These are an increase over the rates we've had since October 1, 2015. The full per diem tables by state and key city can be found at www.gsa.gov by clicking on TRAVEL and then on Per Diem.

The High/Low cost amounts are now \$287 and \$195 with the M&IE portion deemed to be \$71 and \$60, respectively. As normal some of the localities included in the High cost areas have changed. These can be found in the Notice.

The special M&IE per diem rate for taxpayers in the transportation industry for travel in the continental United States increases to \$66 (from the \$63/day amount that has been allowed since October 1, 2015).

As in the past, taxpayer can choose to use the new rates beginning October 1, 2018, OR continue to use the old rates for the entire year.

Notice 2018-77

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