

## Per Diem Amounts Effective October 1 2020

The M&IE rates have changed effective October 1, 2020. 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 the same rates we've had since October 1, 2018. The full per diem tables by state and key city can be found at [www.gsa.gov](http://www.gsa.gov) by clicking on the Per Diem link.

The High/Low cost amounts are now \$292 and \$198 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 stays at \$66 (same amount we've had since October 1, 2018).

As in the past, taxpayer can choose to use the new rates beginning October 1, 2020, OR continue to use the old rates for the entire year.

Notice 2020-71

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