

New Per Diem for Meals and Incidental Expenses

IRS has released per diem rates effective for Meal and Incidental Expenses (M&IE) on or after October 1, 2024. The new rates are \$68, \$74, \$80, \$86, and \$92 depending on the locality the taxpayer sleeps that night.

For the period from October 1, 2021, through September 30, 2024, the M&IE rates were \$59, \$64, \$69, \$74, and \$79 depending on the locality the taxpayer sleeps that night. The full per diem tables by state and key city can be found at www.gsa.gov by clicking on the Per Diem link.

The transportation industry can use a rate of \$80/day (up from \$69/day applicable prior to October 1, 2024).

Note GSA web site also states “Meals provided by a common carrier or a complimentary meal provided by a hotel/motel do not affect per diem (301-11.17).”

This text has been shared courtesy of: David & Mary Mellem, EAs & Ashwaubenon Tax Professionals, 920-496-1065 (fax 920-496-9111).

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