

Date: Apr. 7, 2009

Publication 1542

Per Diem Rates (For Travel Within the Continental United States)

What's New

Changes to table 4. Beginning April 1, 2009, the maximum per diem rate will change for certain locations in Idaho and Maryland. Also beginning April 1, 2009, the defined locality area for Columbia, SC, will expand to include the county of Lexington. See Table 4.

Introduction

This publication is for employers who pay a per diem allowance to employees for business travel away from home within the continental United States (CONUS) (the 48 contiguous states), on or after October 1, 2007, and before January 1, 2010. It gives the maximum per diem rate you can use without treating part of the per diem allowance as wages for tax purposes. For a detailed discussion on the tax treatment of a per diem allowance, see chapter 11 of Publication 535, Business Expenses, or Revenue Procedure 2008-59, 2008-41 I.R.B., which can be found on the Internet at www.irs.gov/irb/2008-41_IRB/ar13.html.

Per diem rates on the Internet. You will find links to per diem rates at www.gsa.gov. Click on "Per Diem Rates" for links to:

- CONUS per diem rates,
- Per diem rates for areas outside the continental United States (OCONUS), such as Alaska, Hawaii, Puerto Rico, and U.S. possessions, and
- Foreign per diem rates.

Publication 1542 revisions. Publication 1542 is only available on the Internet at www.irs.gov. Print copies can no longer be ordered.

During the year, as changes to the federal per diem rates (updates) are announced by the General Services Administration (GSA), we will incorporate the changes into Publication 1542. A "What's Hot" article on the IRS website will alert you to which locations have updated rates. You will find the new rates in Table 4. To reach the "What's Hot" articles, go to www.irs.gov/formspubs; click on *What's Hot in forms and publications*; then click on the link provided under *Changes to Our Current Tax Products*.

We will also incorporate mid-year changes to the high-low rates into Publication 1542. You will be alerted to these changes by a "What's Hot" article on the IRS website, and find the changes in Table 2 of the revised publication.

The annual changes, both federal per diem and high-low rates, will be incorporated into the publication as soon as possible after being announced by GSA and the IRS. The annual issue of the publication should be available each year in mid- to late-October.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service
Individual Forms and Publications Branch
SE:W:CAR:MP:T:I
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at **taxforms@irs.gov*. (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

Ordering forms and publications. Visit *www.irs.gov/formspubs* to download forms and publications, call 1-800-829-3676, or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Tax questions. If you have a tax question, check the information available on *www.irs.gov* or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

How To Use Per Diem Rate Tables

This section contains information about the per diem rate substantiation methods available and the choice of rates you must make for the last 3 months of the year.

The Two Substantiation Methods

The tables in this publication reflect the high-low substantiation method and the regular federal per diem rate method.

High-low method. Tables 1 and 2 in this publication list the localities that are treated under the high-low substantiation method as high-cost localities for all or part of the year. Table 1 lists the localities that are eligible for \$237 (\$58 meals and incidental expenses (M&IE)) per diem, effective October 1, 2007. For travel on or after October 1, 2007, all other localities within CONUS are eligible for \$152 (\$45 M&IE) per diem under the high-low method.

Table 2 lists the localities that are eligible for \$256 (\$58 M&IE) per diem, effective October 1, 2008. For travel on or after October 1, 2008, the per diem for all other localities increases to \$158 (\$45 M&IE).

Regular federal per diem rate method. Tables 3 and 4 give the regular federal per diem rates published by the General Services Administration (GSA). Both tables include the separate rate for meals and incidental expenses (M&IE) for each locality. The rates listed in Table 3 are effective October 1, 2007; those in Table 4 are effective October 1, 2008. The standard rate for all locations within CONUS not specifically listed in Table 3 is \$109 (\$70 for lodging and \$39 for M&IE). For Table 4, this rate is \$109 (\$70 for lodging and \$39 for M&IE).

Transition Rules

The transition period covers the last 3 months of the calendar year, from the time that new rates are effective (generally October 1) through December 31. During this period, you generally may change to the new rates or finish out the year with the rates you had been using.

High-low method. If you use the high-low substantiation method for an employee, when new rates become effective (generally October 1) you can either continue with the rates you used for the first part of the year or change to the new rates. However, you must continue using the high-low method for that employee for the rest of the calendar year (through December 31). Also, you must use the same rates for all employees reimbursed under the high-low method during that calendar year.

For example, Employee A travels extensively during March and April of 2009, and you determine A's travel allowance (reimbursement) using the high-low method (Table 2). Employee A does not travel again until November 2009. For A's November trip and any others during the remainder of 2009, you may continue using the same set of rates (Table 2) or change to the new rates that generally will be effective in October. Assume that two of your other employees, B and C, are also reimbursed under the high-low method -- your choice of rates must also apply to them.

For Employee A's travel on or after January 1, 2010, you must use the rates in effect for 2010, but may either continue with the high-low method or choose the regular federal per diem rate method. The choice of method stays in effect for the entire 2010 calendar year.

The new rates and localities for the high-low method are included each year in a revenue procedure that is generally published in mid-to late-September. You can find the revenue procedure in the weekly Internal Revenue Bulletin (IRB) on the Internet at www.irs.gov/irb.

Federal per diem rate method. New CONUS per diem rates become effective on October 1 of each year, and remain in effect through September 30 of the following year. Employees being reimbursed under the per diem rate method during the first 9 months of a year (January 1 -- September 30) must continue under the same method through the end of that calendar year (December 31). However, for travel by these employees from October 1 through December 31, you can choose to continue using the same per diem rates or use the new rates. Your choice applies to all employees reimbursed under the per diem rate method during that calendar year. Just as for the high-low method, you must continue using the same method for an employee for the entire calendar year.

For example, Employees P and Q attend an industry conference in February 2009 and you reimburse their expenses using the per diem rate method (Table 4). Employee P attends other conferences in July (reimbursed using Table 4) and December 2009, while Employee Q's only other travel occurs in October 2009. When determining Q's travel allowance for the October travel, you must decide whether to continue with the old (Table 4) rates, or adopt the new ones effective October 1, 2009. Your choice of rates will also apply to Employee P's December travel. Both employees must continue being reimbursed under the per diem rate method for travel through December 31, 2009. You can choose a new method for either or both employees; this choice will become effective on January 1, 2010.

The new federal CONUS per diem rates are published each year, generally early in September, on the Internet at www.gsa.gov.

CAUTION: *Per diem rates for localities listed in Table 4 may change at any time during the rest of 2008 or 2009. To be sure you have the most current rate, check the IRS website (www.irs.gov) for an updated Publication 1542, the other Internet website listed earlier under Per diem rates on the Internet, or call the IRS at 1-800-829-1040.*

Per Diem Rate Tables

Table 1. Localities Eligible for \$237 (\$58 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2007 - September 30, 2008)^{1,2}

Note: The standard ("low") rate of \$152 (\$107 for lodging and \$45 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point.

| Per Diem Locality | | | Effective |
|-------------------|---|--------------------------------------|----------------------------|
| State | Key City | County and/or Other Defined Location | Date of \$237 Rate |
| AZ | Phoenix, Scottsdale | Maricopa | 1/1 - 3/31 |
| | Sedona | City limits of Sedona | 3/1 - 4/30 |
| CA | Napa | Napa | All year |
| | Palm Springs | Riverside | 1/1 - 4/30 |
| | San Diego | San Diego | All year |
| | San Francisco | San Francisco | All year |
| | Santa Barbara | Santa Barbara | All year |
| | Santa Monica | City limits of Santa Monica | All year |
| | South Lake Tahoe | El Dorado | 1/1 - 3/31 12/1 - 12/31 |
| | Yosemite National Park | Mariposa | All year |
| CO | Aspen | Pitkin | 1/1 - 4/30 12/1 - 12/31 |
| | Crested Butte, Gunnison | Gunnison | 1/1 - 3/31 12/1 - 12/31 |
| | Silverthorne, Breckenridge | Summit | 1/1 - 3/31 12/1 - 12/31 |
| | Steamboat Springs | Routt | 1/1 - 2/29 12/1 - 12/31 |
| | Telluride | San Miguel | 1/1 - 3/31 10/1 - 12/31 |
| | Vail | Eagle | All year |
| DC | Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) | | All year |
| FL | Fort Lauderdale | Broward | 1/1 - 4/30 |

10/1 - 12/31

| | | | |
|----|---|---|----------------------------|
| | Fort Walton Beach, DeFuniak Springs | Okaloosa, Walton | 6/1 - 7/31 |
| | Key West | Monroe | All year |
| | Miami | Miami-Dade | 1/1 - 2/29 10/1 - 12/31 |
| | Naples | Collier | 2/1 - 3/31 |
| | Palm Beach | Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach) | 1/1 - 3/31 |
| | Stuart | Martin | 2/1 - 3/31 |
| IL | Chicago | Cook, Lake | All year |
| MA | Boston, Cambridge | Suffolk; City of Cambridge | All year |
| | Martha's Vineyard | Dukes | 7/1 - 8/31 |
| | Nantucket | Nantucket | All year |
| MD | Counties of Montgomery and Prince George's | | All year |
| | Baltimore | Baltimore City | All year |
| | Cambridge, St. Michaels | Dorchester, Talbot | 4/1 - 8/31 |
| | Ocean City | Worcester | 6/1 - 8/31 |
| NH | Conway | Carroll | 7/1 - 8/31 |
| NV | Incline Village, Crystal Bay, Reno, Sparks | Washoe | 6/1 - 8/31 |
| NY | Floral Park, Garden City, Glen Cove, Great Neck, Roslyn | Nassau | All year |
| | Manhattan | Boroughs of Manhattan, Brooklyn, the Bronx, and Staten Island | All year |
| | Queens | Queens | All year |

| | | | |
|----|---|---------------------------|-------------|
| | Saratoga Springs, Schenectady | Saratoga, Schenectady | 7/1 - 8/31 |
| | Tarrytown, White Plains, New Rochelle, Yonkers | Westchester | All year |
| PA | Philadelphia | Philadelphia | All year |
| RI | Jamestown, Middletown, Newport | Newport | 2/1 - 11/30 |
| | Providence | Providence | All year |
| UT | Park City | Summit | 1/1 - 3/31 |
| VA | Cities of Alexandria, Falls Church, and Fairfax; counties of Arlington and Fairfax | | All year |
| | Loudon County | Loudon | All year |
| | Virginia Beach | City of Virginia Beach | 6/1 - 8/31 |
| WA | Seattle | King | All year |
| WI | Lake Geneva | Walworth | 6/1 - 9/30 |

FOOTNOTES TO TABLE

¹ Transition rule. A payor who uses the high-low substantiation method in Table 1 for an employee during the first 9 months of calendar year 2008 must continue to use the high-low substantiation method for the remainder of calendar year 2008 for that employee. For travel on or after October 1, 2008, and before January 1, 2009, the payor may continue to use the rates and high-cost localities published in Table 1 or the updated rates and high-cost localities published in the revenue procedure that supersedes Revenue Procedure 2007-63, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See Transition Rules under How To Use Per Diem Rate Tables for an example.

² Revenue Procedure 2007-63 in Internal Revenue Bulletin No. 2007-42.

END OF FOOTNOTES TO TABLE

Table 2. Localities Eligible for \$256 (\$58 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2008)^{1,2}

Note: The standard ("low") rate of \$158 (\$113 for lodging and \$45 for M&IE) applies to all locations within the continental United States

(CONUS) not specifically listed below or encompassed by the boundary definition of a listed point.

| State | Per Diem Locality | | Effective Date of \$256 Rate |
|-------|---|---|------------------------------------|
| | Key City | County and/or Other Defined Location | |
| AZ | Phoenix, Scottsdale | Maricopa | 1/1 - 4/30 |
| | Sedona | City limits of Sedona | 3/1 - 4/30 |
| CA | Napa | Napa | All year |
| | San Diego | San Diego | 1/1 - 8/31 |
| | San Francisco | San Francisco | All year |
| | Santa Barbara | Santa Barbara | All year |
| | Santa Monica | City limits of Santa Monica | All year |
| | South Lake Tahoe | El Dorado | 1/1 - 3/31 12/1 - 12/31 |
| CO | Aspen | Pitkin | 1/1 - 4/30 12/1 - 12/31 |
| | Crested Butte, Gunnison | Gunnison | 1/1 - 3/31 12/1 - 12/31 |
| | Silverthorne, Breckenridge | Summit | 1/1 - 4/30 12/1 - 12/31 |
| | Steamboat Springs | Routt | 1/1 - 3/31 12/1 - 12/31 |
| | Telluride | San Miguel | 1/1 - 3/31 10/1 - 12/31 |
| | Vail | Eagle | 1/1 - 7/31 12/1 - 12/31 |
| DC | Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) | | All year |
| FL | Fort Lauderdale | Broward | 1/1 - 4/30 10/1 - 12/31 |

| | | | |
|----|--|---|----------------------------|
| | Fort Walton Beach, DeFuniak Springs | Okaloosa, Walton | 6/1 - 7/31 |
| | Key West | Monroe | All year |
| | Miami | Miami-Dade | 1/1 - 2/28 10/1 - 12/31 |
| | Naples | Collier | 2/1 - 3/31 |
| | Palm Beach | Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach) | 1/1 - 4/30 12/1 - 12/31 |
| IL | Chicago | Cook, Lake | All year |
| MA | Boston, Cambridge | Suffolk; City of Cambridge | All year |
| | Martha's Vineyard | Dukes | 6/1 - 8/31 |
| | Nantucket | Nantucket | 6/1 - 9/30 |
| MD | Counties of Montgomery and Prince George's | | All year |
| | Baltimore | Baltimore City | All year |
| | Cambridge, St. Michaels | Dorchester, Talbot | 5/1 - 8/31 |
| | Ocean City | Worcester | 6/1 - 9/30 |
| NY | Floral Park, Garden City, Glen Cove, Great Neck, Roslyn | Nassau | All year |
| | Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island) | Bronx, Kings, New York, Queens, Richmond | All year |
| | Saratoga Springs, Schenectady | Saratoga, Schenectady | 7/1 - 8/31 |
| | Tarrytown, White Plains, New Rochelle, Yonkers | Westchester | All year |
| PA | Philadelphia | Philadelphia | All year |
| RI | Jamestown, Middletown, | Newport | 6/1 - 9/30 |

| | | | |
|---------|--|-----------------|------------|
| Newport | | | |
| UT | Park City | Summit | 1/1 - 3/31 |
| VA | Cities of Alexandria, Falls Church, and Fairfax; counties of Arlington and Fairfax | | All year |
| WA | Seattle | King | All year |
| WY | Jackson, Pinedale | Teton, Sublette | 7/1 - 8/31 |

FOOTNOTES TO TABLE

¹ Transition rule. A payor who uses the high-low substantiation method in Table 2 for an employee during the first 9 months of calendar year 2009 must continue to use the high-low substantiation method for the remainder of calendar year 2009 for that employee. For travel on or after October 1, 2009, and before January 1, 2010, the payor may continue to use the rates and high-cost localities published in Table 2 or the updated rates and high-cost localities published in the revenue procedure that supersedes Revenue Procedure 2008-59, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See Transition Rules under How To Use Per Diem Rate Tables for an example.

² Revenue Procedure 2008-59 in Internal Revenue Bulletin No. 2008-41.

END OF FOOTNOTES TO TABLE

Table 3. Maximum Federal Per Diem Rates (Effective October 1, 2007 -- September 30, 2008)¹

Note: The standard rate of \$109 (\$70 for lodging and \$39 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation allowances. (See parts 302-2, 302-4, and 302-5 of 41 CFR.)

Table 3 lists all per diem rates alphabetically by state. Click on a link below to find rates for your state:

Alabama, Arkansas, Arizona, California, Colorado, Connecticut, District of Columbia, Delaware, Florida, Georgia, Iowa, Idaho, Illinois, Indiana, Kansas, Kentucky, Louisiana, Massachusetts, Maryland, Maine, Michigan, Minnesota, Missouri, Mississippi, Montana, North-Carolina, North Dakota, Nebraska, New Hampshire, New Jersey, New Mexico, Nevada, New York, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee,

Texas, Utah, Virginia, Vermont, Washington, Wisconsin, West-Virginia, Wyoming

| | | Per Diem Locality | | Computing Maximum Rate | | |
|-------------|----------------------------|---|--------------------|--------------------------------------|--------------|-------------------------------------|
| State | Key City ² | County and/ or Other Defined Location ^{3,4} | Effective Dates | Maxi- mum Lodg- ing Rate | M&IE Rate | Maxi- mum Per Diem Rate |
| AL | Birmingham | Jefferson, Shelby | All year | \$ 86 | \$44 | \$130 |
| | Gulf Shores | Baldwin | 1/1 - 2/29 | 100 | 39 | 139 |
| | | | 3/1 - 5/31 | 106 | 39 | 145 |
| | | | 6/1 - 7/31 | 125 | 39 | 164 |
| | | | 8/1 - 12/31 | 100 | 39 | 139 |
| | Huntsville | Madison, Limestone | All year | 75 | 44 | 119 |
| Mobile | Mobile | Before 3/17/08 | 70 | 39 | 109 | |
| | | After 3/16/08 | 94 | 49 | 143 | |
| Montgomery | Montgomery | All year | 75 | 39 | 114 | |
| AR | Hot Springs | Garland | All year | 93 | 49 | 142 |
| | Little Rock | Pulaski | All year | 82 | 54 | 136 |
| AZ | Grand Canyon, Flagstaff | Coconino (except city limits of Sedona), Yavapai | 1/1 - 2/29 | 71 | 44 | 115 |
| | | | 3/1 - 10/31 | 87 | 44 | 131 |
| | | | 11/1 - 12/31 | 71 | 44 | 115 |
| | Kayenta | Navajo | All year | 73 | 54 | 127 |
| | Phoenix, Scottsdale | Maricopa | 1/1 - 3/31 | 156 | 59 | 215 |
| | | | 4/1 - 5/31 | 122 | 59 | 181 |
| | | | 6/1 - 12/31 | 102 | 59 | 161 |
| | Sedona | City limits of Sedona | 1/1 - 2/29 | 119 | 64 | 183 |
| | | | 3/1 - 4/30 | 139 | 64 | 203 |
| | | | 5/1 - 12/31 | 119 | 64 | 183 |
| | Sierra Vista | Cochise | All year | 71 | 39 | 110 |
| | Tucson | Pima | 1/1 - 1/31 | 102 | 49 | 151 |
| 2/1 - 5/31 | | | 119 | 49 | 168 | |
| 6/1 - 8/31 | | | 75 | 49 | 124 | |
| 9/1 - 12/31 | | | 102 | 49 | 151 | |
| Yuma | Yuma | 1/1 - 3/31 | 84 | 39 | 123 | |

| | | | | | | |
|----|--|---|----------------|-----|----|-----|
| | | | 4/1 - 10/31 | 73 | 39 | 112 |
| | | | 11/1 - 12/31 | 84 | 39 | 123 |
| CA | Antioch, Brentwood, Concord, Lafayette, Martinez, Pleasant Hill, Richmond, San Ramon, Walnut Creek | Contra Costa | All year | 109 | 49 | 158 |
| | Bakersfield, Delano (Naval Weapons Center and Ordnance Test Station, China Lake) | Kern | All year | 75 | 44 | 119 |
| | Barstow, Ontario, Victorville | San Bernardino | All year | 92 | 59 | 151 |
| | Benicia, Dixon, Fairfield, Vacaville, Vallejo, Hayward | Solano | All year | 90 | 44 | 134 |
| | Brawley, Calexico, El Centro, Imperial | Imperial | All year | 76 | 39 | 115 |
| | Death Valley | Inyo | All year | 82 | 49 | 131 |
| | Eureka, Arcata, McKinleyville | Humboldt | Before 3/17/08 | 70 | 39 | 109 |
| | | | After 3/16/08 | 87 | 54 | 141 |
| | Fresno | Fresno | All year | 88 | 54 | 142 |
| | Los Angeles | Los Angeles, Orange, Ventura; Edwards AFB | All year | 118 | 64 | 182 |
| | Mammoth Lakes | Mono | All year | 111 | 54 | 165 |
| | Mill Valley, San Rafael, Novato, Corte Madera, Sausalito, | Marin | All year | 111 | 54 | 165 |

Tiburon,
Larkspur

| | | | | | |
|---------------------------------------|-----------------------------------|----------------|-----|----|-----|
| Modesto | Stanislaus | All year | 84 | 49 | 133 |
| Monterey | Monterey | Before 3/17/08 | 125 | 64 | 189 |
| | | After 3/16/08 | 133 | 64 | 197 |
| Napa | Napa | All year | 140 | 64 | 204 |
| Oakhurst | Madera | 1/1 - 1/31 | 71 | 39 | 110 |
| | | 2/1 - 8/31 | 78 | 39 | 117 |
| | | 9/1 - 12/31 | 71 | 39 | 110 |
| Oakland | Alameda | All year | 99 | 59 | 158 |
| Palm Springs | Riverside | 1/1 - 4/30 | 135 | 59 | 194 |
| | | 5/1 - 8/31 | 95 | 59 | 154 |
| | | 9/1 - 12/31 | 112 | 59 | 171 |
| Point Arena, Gualala | Mendocino | All year | 74 | 54 | 128 |
| Redding | Shasta | All year | 82 | 44 | 126 |
| Sacramento | Sacramento | All year | 111 | 59 | 170 |
| San Diego | San Diego | 1/1 - 3/31 | 146 | 64 | 210 |
| | | 4/1 - 12/31 | 139 | 64 | 203 |
| San Francisco | San Francisco | 1/1 - 8/31 | 152 | 64 | 216 |
| | | 9/1 - 11/30 | 168 | 64 | 232 |
| | | 12/1 - 12/31 | 152 | 64 | 216 |
| San Luis Obispo | San Luis Obispo | 1/1 - 6/30 | 106 | 54 | 160 |
| | | 7/1 - 8/31 | 126 | 54 | 180 |
| | | 9/1 - 12/31 | 106 | 54 | 160 |
| San Mateo, Foster City, Belmont | San Mateo | All year | 109 | 54 | 163 |
| Santa Barbara | Santa Barbara | 1/1 - 6/30 | 141 | 59 | 200 |
| | | 7/1 - 8/31 | 181 | 59 | 240 |
| | | 9/1 - 12/31 | 141 | 59 | 200 |
| Santa Cruz | Santa Cruz | 1/1 - 5/31 | 106 | 54 | 160 |
| | | 6/1 - 8/31 | 134 | 54 | 188 |
| | | 9/1 - 12/31 | 106 | 54 | 160 |
| Santa Monica | City limits of Santa Monica | All year | 192 | 64 | 256 |
| Santa Rosa | Sonoma | All year | 114 | 64 | 178 |
| South Lake | El Dorado | 1/1 - 3/31 | 149 | 54 | 203 |

| | | | | | | |
|----|--------------------------------------|--|--------------|-----|----|-----|
| | Tahoe | | 4/1 - 6/30 | 118 | 54 | 172 |
| | | | 7/1 - 11/30 | 132 | 54 | 186 |
| | | | 12/1 - 12/31 | 149 | 54 | 203 |
| | Stockton | San Joaquin | All year | 78 | 44 | 122 |
| | Sunnyvale, Palo Alto, San Jose | Santa Clara | All year | 119 | 59 | 178 |
| | Tahoe City | Placer | All year | 101 | 59 | 160 |
| | Truckee | Nevada | 1/1 - 2/29 | 105 | 59 | 164 |
| | | | 3/1 - 11/30 | 86 | 59 | 145 |
| | | | 12/1 - 12/31 | 105 | 59 | 164 |
| | Visalia, Lemoore | Tulare, Kings | All year | 78 | 49 | 127 |
| | West Sacramento | Yolo | All year | 85 | 44 | 129 |
| | Yosemite National Park | Mariposa | 1/1 - 3/31 | 143 | 64 | 207 |
| | | | 4/1 - 8/31 | 134 | 64 | 198 |
| | | | 9/1 - 12/31 | 151 | 64 | 215 |
| CO | Aspen | Pitkin | 1/1 - 4/30 | 214 | 64 | 278 |
| | | | 5/1 - 11/30 | 104 | 64 | 168 |
| | | | 12/1 - 12/31 | 214 | 64 | 278 |
| | Boulder, Broomfield | Boulder, Broomfield | All year | 98 | 54 | 152 |
| | Colorado Springs | El Paso | All year | 83 | 44 | 127 |
| | Cortez | Montezuma | 1/1 - 5/31 | 75 | 39 | 114 |
| | | | 6/1 - 8/31 | 90 | 39 | 129 |
| | | | 9/1 - 12/31 | 75 | 39 | 114 |
| | Crested Butte, Gunnison | Gunnison | 1/1 - 3/31 | 237 | 49 | 286 |
| | | | 4/1 - 8/31 | 94 | 49 | 143 |
| | | | 9/1 - 11/30 | 76 | 49 | 125 |
| | | | 12/1 - 12/31 | 237 | 49 | 286 |
| | Denver, Aurora | Denver, Adams, Arapahoe, Jefferson, and Douglas | All year | 140 | 49 | 189 |
| | Douglas County | Douglas | All year | 90 | 54 | 144 |
| | Durango | La Plata | 1/1 - 4/30 | 86 | 49 | 135 |
| | | | 5/1 - 9/30 | 108 | 49 | 157 |
| | | | 10/1 - 12/31 | 86 | 49 | 135 |

| | | | | | | |
|----|---|---------------------|--------------|-----|----|-----|
| | Fort Collins, Loveland | Larimer | All year | 85 | 44 | 129 |
| | Glenwood Springs, Grand Junction | Garfield, Mesa | All year | 81 | 49 | 130 |
| | Montrose | Montrose | 1/1 - 4/30 | 70 | 39 | 109 |
| | | | 5/1 - 9/30 | 80 | 39 | 119 |
| | | | 10/1 - 12/31 | 70 | 39 | 109 |
| | Silverthorne, Breckenridge | Summit | 1/1 - 1/31 | 162 | 54 | 216 |
| | | | 2/1 - 3/31 | 173 | 54 | 227 |
| | | | 4/1 - 5/31 | 92 | 54 | 146 |
| | | | 6/1 - 11/30 | 101 | 54 | 155 |
| | | | 12/1 - 12/31 | 162 | 54 | 216 |
| | Steamboat Springs | Routt | 1/1 - 2/29 | 192 | 54 | 246 |
| | | | 3/1 - 11/30 | 119 | 54 | 173 |
| | | | 12/1 - 12/31 | 192 | 54 | 246 |
| | Telluride | San Miguel | 1/1 - 1/31 | 172 | 59 | 231 |
| | | | 2/1 - 3/31 | 234 | 59 | 293 |
| | | | 4/1 - 5/31 | 79 | 59 | 138 |
| | | | 6/1 - 9/30 | 128 | 59 | 187 |
| | | | 10/1 - 12/31 | 172 | 59 | 231 |
| | Vail | Eagle | 1/1 - 1/31 | 317 | 64 | 381 |
| | | | 2/1 - 3/31 | 252 | 64 | 316 |
| | | | 4/1 - 11/30 | 176 | 64 | 240 |
| | | | 12/1 - 12/31 | 317 | 64 | 381 |
| CT | Bridgeport, Danbury | Fairfield | All year | 118 | 64 | 182 |
| | Cromwell, Old Saybrook | Middlesex | All year | 83 | 44 | 127 |
| | Hartford | Hartford | All year | 103 | 49 | 152 |
| | Lakeville, Salisbury | Litchfield | All year | 89 | 64 | 153 |
| | New Haven | New Haven | All year | 92 | 64 | 156 |
| | New London, Groton | New London | All year | 98 | 64 | 162 |
| | Putnam, Danielson, Storrs, Mansfield | Windham, Tolland | All year | 71 | 59 | 130 |
| DC | Washington, DC (also the cities of | | 1/1 - 6/30 | 201 | 64 | 265 |
| | | | 7/1 - 8/31 | 154 | 64 | 218 |
| | | | 9/1 - 12/31 | 201 | 64 | 265 |

Alexandria,
Fairfax, and
Falls Church,
and the
counties of
Arlington and
Fairfax, in
Virginia; and
the counties
of Montgomery
and Prince
George's in
Maryland) (see
also Maryland
and Virginia)

| | | | | | | | |
|-------------------------------------|--------------|-------------------|--------------|-------------|-----|-----|-----|
| DE | Dover | Kent | 1/1 - 5/31 | 81 | 44 | 125 | |
| | | | 6/1 - 9/30 | 94 | 44 | 138 | |
| | | | 10/1 - 12/31 | 81 | 44 | 125 | |
| | Lewes | Sussex | 1/1 - 6/30 | 77 | 39 | 116 | |
| | | | 7/1 - 8/31 | 111 | 39 | 150 | |
| | | | 9/1 - 12/31 | 77 | 39 | 116 | |
| | Wilmington | New Castle | All year | 111 | 39 | 150 | |
| | FL | Altamonte Springs | Seminole | 1/1 - 3/31 | 96 | 39 | 135 |
| | | | | 4/1 - 12/31 | 83 | 39 | 122 |
| Bradenton | | Manatee | 1/1 - 1/31 | 98 | 39 | 137 | |
| | | | 2/1 - 3/31 | 137 | 39 | 176 | |
| | | | 4/1 - 12/31 | 98 | 39 | 137 | |
| Cocoa Beach | | Brevard | All year | 105 | 44 | 149 | |
| Daytona Beach | | Volusia | 1/1 - 1/31 | 87 | 39 | 126 | |
| | | | 2/1 - 3/31 | 138 | 39 | 177 | |
| | | | 4/1 - 5/31 | 93 | 39 | 132 | |
| | | | 6/1 - 7/31 | 103 | 39 | 142 | |
| | | | 8/1 - 12/31 | 87 | 39 | 126 | |
| Fort Lauderdale | | Broward | 1/1 - 4/30 | 161 | 54 | 215 | |
| | | | 5/1 - 9/30 | 107 | 54 | 161 | |
| | | | 10/1 - 12/31 | 161 | 54 | 215 | |
| Fort Myers | | Lee | 1/1 - 4/30 | 133 | 49 | 182 | |
| | | | 5/1 - 12/31 | 84 | 49 | 133 | |
| Fort Pierce | | St. Lucie | 1/1 - 1/31 | 101 | 49 | 150 | |
| | | | 2/1 - 3/31 | 133 | 49 | 182 | |
| | | | 4/1 - 12/31 | 101 | 49 | 150 | |
| Fort Walton Beach, DeFuniak Springs | | Okaloosa, Walton | 1/1 - 2/29 | 81 | 44 | 125 | |
| | | | 3/1 - 5/31 | 132 | 44 | 176 | |
| | 6/1 - 7/31 | | 169 | 44 | 213 | | |
| | 8/1 - 10/31 | | 113 | 44 | 157 | | |
| | 11/1 - 12/31 | | 81 | 44 | 125 | | |

| | | | | | |
|---|--|--------------|-----|----|-----|
| Gainesville | Alachua | All year | 88 | 44 | 132 |
| Gulf Breeze | Santa Rosa | 1/1 - 2/29 | 97 | 39 | 136 |
| | | 3/1 - 5/31 | 119 | 39 | 158 |
| | | 6/1 - 7/31 | 147 | 39 | 186 |
| | | 8/1 - 12/31 | 97 | 39 | 136 |
| Jacksonville, Jacksonville Beach, Mayport Naval Station, Fernandina Beach, Atlantic Beach | Duval, Nassau; City of Jacksonvi- lle | All year | 84 | 49 | 133 |
| Key West | Monroe | 1/1 - 1/31 | 188 | 64 | 252 |
| | | 2/1 - 3/31 | 239 | 64 | 303 |
| | | 4/1 - 11/30 | 156 | 64 | 220 |
| | | 12/1 - 12/31 | 188 | 64 | 252 |
| Kissimmee | Osceola | 1/1 - 5/31 | 83 | 39 | 122 |
| | | 6/1 - 8/31 | 70 | 39 | 109 |
| | | 9/1 - 12/31 | 83 | 39 | 122 |
| Lakeland | Polk | All year | 83 | 39 | 122 |
| Leesburg | Lake | All year | 83 | 44 | 127 |
| Miami | Miami-Dade | 1/1 - 2/29 | 146 | 59 | 205 |
| | | 3/1 - 9/30 | 119 | 59 | 178 |
| | | 10/1 - 12/31 | 146 | 59 | 205 |
| Naples | Collier | 1/1 - 1/31 | 117 | 64 | 181 |
| | | 2/1 - 3/31 | 214 | 64 | 278 |
| | | 4/1 - 12/31 | 117 | 64 | 181 |
| Ocala | Marion | 1/1 - 3/31 | 95 | 44 | 139 |
| | | 4/1 - 12/31 | 85 | 44 | 129 |
| Orlando | Orange | 1/1 - 3/31 | 121 | 49 | 170 |
| | | 4/1 - 12/31 | 99 | 49 | 148 |
| Palm Beach | Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm | 1/1 - 3/31 | 158 | 64 | 222 |
| | | 4/1 - 12/31 | 103 | 64 | 167 |

Beach)

| | | | | | | |
|---|--------------------------------|--------------|----------|----|-----|-----|
| Panama City | Bay | 1/1 - 2/29 | 84 | 49 | 133 | |
| | | 3/1 - 5/31 | 120 | 49 | 169 | |
| | | 6/1 - 7/31 | 144 | 49 | 193 | |
| | | 8/1 - 12/31 | 84 | 49 | 133 | |
| Pensacola, Pensacola Beach | Escambia | All year | 101 | 49 | 150 | |
| Punta Gorda | Charlotte | 1/1 - 1/31 | 88 | 44 | 132 | |
| | | 2/1 - 3/31 | 121 | 44 | 165 | |
| | | 4/1 - 12/31 | 88 | 44 | 132 | |
| Sarasota | Sarasota | 1/1 - 1/31 | 95 | 49 | 144 | |
| | | 2/1 - 3/31 | 140 | 49 | 189 | |
| | | 4/1 - 12/31 | 95 | 49 | 144 | |
| Sebring | Highlands | All year | 88 | 39 | 127 | |
| St. Augustine | St. Johns | 1/1 - 1/31 | 94 | 54 | 148 | |
| | | 2/1 - 3/31 | 107 | 54 | 161 | |
| | | 4/1 - 12/31 | 94 | 54 | 148 | |
| Stuart | Martin | 1/1 - 1/31 | 115 | 49 | 164 | |
| | | 2/1 - 3/31 | 152 | 49 | 201 | |
| | | 4/1 - 10/31 | 108 | 49 | 157 | |
| | | 11/1 - 12/31 | 115 | 49 | 164 | |
| Tallahassee | Leon | All year | 89 | 44 | 133 | |
| Tampa, St. Petersburg | Pinellas, Hillsboro- ugh | 1/1 - 3/31 | 123 | 54 | 177 | |
| | | 4/1 - 12/31 | 98 | 54 | 152 | |
| Vero Beach | Indian River | 1/1 - 1/31 | 99 | 49 | 148 | |
| | | 2/1 - 3/31 | 132 | 49 | 181 | |
| | | 4/1 - 12/31 | 99 | 49 | 148 | |
| GA | Athens | Clarke | All year | 80 | 39 | 119 |
| Atlanta | Fulton, DeKalb, Cobb | 1/1 - 3/31 | 139 | 49 | 188 | |
| | | 4/1 - 12/31 | 129 | 49 | 178 | |
| Augusta | Richmond | All year | 80 | 39 | 119 | |
| Columbus | Muscogee | All year | 84 | 39 | 123 | |
| Conyers | Rockdale | All year | 75 | 39 | 114 | |
| Duluth, Norcross, Lawrenceville, Braselton | Gwinnett | All year | 76 | 44 | 120 | |

| | | | | | | |
|----|--|---|----------------|-----|----|-----|
| | Jekyll Island, Brunswick | Glynn | All year | 125 | 49 | 174 |
| | Peachtree City, Jonesboro, Morrow, Newnan | Fayette, Clayton, Coweta | All year | 77 | 44 | 121 |
| | Savannah | Chatham | All year | 104 | 49 | 153 |
| IA | Cedar Rapids | Linn | All year | 75 | 39 | 114 |
| | Des Moines | Polk | All year | 80 | 44 | 124 |
| ID | Boise | Ada | All year | 85 | 49 | 134 |
| | Coeur d'Alene | Kootenai | 1/1 - 5/31 | 71 | 59 | 130 |
| | | | 6/1 - 8/31 | 105 | 59 | 164 |
| | | | 9/1 - 12/31 | 71 | 59 | 130 |
| | Sun Valley, Ketchum | Blaine | All year | 79 | 59 | 138 |
| | Twin Falls | Twin Falls | All year | 81 | 39 | 120 |
| IL | Bolingbrook, Romeoville, Lemont, Lockport, Homer Glen, Mokena, New Lenox | Will | All year | 80 | 44 | 124 |
| | Chicago | Cook, Lake | 1/1 - 4/30 | 149 | 64 | 213 |
| | | | 5/1 - 6/30 | 188 | 64 | 252 |
| | | | 7/1 - 8/31 | 168 | 64 | 232 |
| | | | 9/1 - 11/30 | 205 | 64 | 269 |
| | | | 12/1 - 12/31 | 149 | 64 | 213 |
| | Elgin, Aurora | Kane; City of Elgin | All year | 83 | 44 | 127 |
| | Oakbrook Terrace | DuPage | All year | 104 | 49 | 153 |
| | O'Fallon, Fairview Heights, Collinsville | Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair | Before 3/17/08 | 70 | 39 | 109 |
| | | | After 3/16/08 | 111 | 59 | 170 |
| | Springfield | Sangamon | All year | 80 | 49 | 129 |

| | | | | | | |
|----|--------------------------------------|--|--------------|-------|------|-------|
| IN | Bloomington | Monroe | All year | 88 | 44 | 132 |
| | Brownsburg, Plainfield | Hendricks | All year | 75 | 44 | 119 |
| | Fort Wayne | Allen | All year | 81 | 39 | 120 |
| | Hammond, Munster, Merrillville | Lake | All year | 85 | 44 | 129 |
| | Indianapolis, Carmel | Marion, Hamilton; Fort Benjamin Harrison | All year | 97 | 44 | 141 |
| | Lafayette | Tippecanoe | All year | 81 | 39 | 120 |
| | Michigan City | La Porte | All year | 78 | 39 | 117 |
| | South Bend | St. Joseph | All year | \$ 92 | \$44 | \$136 |
| | Valparaiso, Burlington Beach | Porter | All year | 79 | 49 | 128 |
| KS | Kansas City, Overland Park | Wyandotte, Johnson | All year | 103 | 44 | 147 |
| | Wichita | Sedgwick | All year | 80 | 49 | 129 |
| KY | Boone County | Boone | All year | 95 | 44 | 139 |
| | Kenton County | Kenton | All year | 110 | 44 | 154 |
| | Lexington | Fayette | All year | 88 | 49 | 137 |
| | Louisville | Jefferson | 1/1 - 5/31 | 97 | 49 | 146 |
| | | | 6/1 - 9/30 | 89 | 49 | 138 |
| | | | 10/1 - 12/31 | 97 | 49 | 146 |
| LA | Baton Rouge | East Baton Rouge Parish | All year | 99 | 44 | 143 |
| | Covington, Slidell | St. Tammany Parish | All year | 96 | 49 | 145 |
| | Lafayette | Lafayette Consolida- ted Government | All year | 79 | 49 | 128 |
| | Lake Charles | Calcasieu Parish | All year | 76 | 39 | 115 |

| | | | | | | |
|----|---|---|---|--------------------------|----------------------|--------------------------|
| | New Orleans | Orleans, Jefferson, Plaque- mines, and St. Bernard Parishes | 1/1 - 6/30 7/1 - 9/30 10/1 - 12/31 | 131 99 131 | 59 59 59 | 190 158 190 |
| MA | Andover | Essex | All year | 87 | 59 | 146 |
| | Boston, Cambridge | Suffolk; City of Cambridge | 1/1 - 8/31 9/1 - 10/31 11/1 - 12/31 | 186 220 186 | 64 64 64 | 250 284 250 |
| | Burlington, Woburn | Middlesex | All year | 111 | 59 | 170 |
| | Falmouth | City limits of Falmouth | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 78 93 78 | 49 49 49 | 127 142 127 |
| | Hyannis | Barnstable | 1/1 - 4/30 5/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 85 103 133 85 | 59 59 59 59 | 144 162 192 144 |
| | Martha's Vineyard | Dukes | 1/1 - 6/30 7/1 - 8/31 9/1 - 10/31 11/1 - 12/31 | 114 197 120 114 | 64 64 64 64 | 178 261 184 178 |
| | Nantucket | Nantucket | 1/1 - 5/31 6/1 - 9/30 10/1 - 12/31 | 131 255 131 | 64 64 64 | 195 319 195 |
| | Northampton | Hampshire | All year | 88 | 39 | 127 |
| | Pittsfield | Berkshire | All year | 94 | 59 | 153 |
| | Plymouth, Taunton, New Bedford | Plymouth, Bristol | All year | \$ 93 | \$54 | \$147 |
| | Quincy | Norfolk | All year | 118 | 44 | 162 |
| | Springfield | Hampden | All year | 93 | 44 | 137 |
| | Worcester | Worcester | All year | 92 | 49 | 141 |
| MD | Counties of Montgomery and Prince George's | | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 201 154 201 | 64 64 64 | 265 218 265 |
| | Aberdeen, Bel Air, Belcamp, Edgewood | Harford | All year | 79 | 44 | 123 |

| | | | | | | |
|----|---|---------------------|---|-----------------------------|----------------------------|---------------------------------|
| | Annapolis | Anne Arundel | All year | 123 | 64 | 187 |
| | Baltimore | Baltimore City | All year | 155 | 59 | 214 |
| | Baltimore County | Baltimore | All year | 99 | 54 | 153 |
| | Cambridge, St. Michaels | Dorchester, Talbot | 1/1 - 3/31 4/1 - 8/31 9/1 - 12/31 | 115 147 115 | 54 54 54 | 169 201 169 |
| | Columbia | Howard | All year | 114 | 49 | 163 |
| | Frederick | Frederick | All year | 88 | 39 | 127 |
| | Hagerstown | Washington | All year | 72 | 39 | 111 |
| | La Plata, Indian Head | Charles | All year | 75 | 39 | 114 |
| | Lexington Park, Leonardtown, Lusby | St. Mary's, Calvert | All year | 88 | 39 | 127 |
| | Ocean City | Worcester | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 85 180 85 | 64 64 64 | 149 244 149 |
| ME | Bar Harbor | Hancock | 1/1 - 6/30 7/1 - 9/30 10/1 - 12/31 | 83 133 83 | 49 49 49 | 132 182 132 |
| | Kennebunk, Kittery, Sanford | York | 1/1 - 3/31 4/1 - 6/30 7/1 - 8/31 9/1 - 10/31 11/1 - 12/31 | 70 77 115 85 70 | 54 54 54 54 54 | 124 131 169 139 124 |
| | Portland | Cumberland | 1/1 - 6/30 7/1 - 9/30 10/1 - 12/31 | 85 107 85 | 44 44 44 | 129 151 129 |
| | Rockport | Knox | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 70 76 70 | 49 49 49 | 119 125 119 |
| MI | Ann Arbor | Washtenaw | All year | 89 | 44 | 133 |
| | Benton Harbor, St. Joseph, Stevensville | Berrien | All year | 72 | 49 | 121 |
| | Charlevoix | Charlevoix | 1/1 - 5/31 | 73 | 49 | 122 |

| | | | | | | |
|-----------------------------------|-----------------------------------|--------------|----------|------|-------|-----|
| | | 6/1 - 8/31 | 85 | 49 | 134 | |
| | | 9/30 - 12/31 | 73 | 49 | 122 | |
| Detroit | Wayne | All year | 105 | 49 | 154 | |
| East Lansing, Lansing | Ingham, Eaton | All year | 78 | 39 | 117 | |
| Flint | Genesee | All year | \$ 79 | \$39 | \$118 | |
| Grand Rapids | Kent | All year | 80 | 39 | 119 | |
| Holland | Ottawa | All year | 74 | 44 | 118 | |
| Kalamazoo, Battle Creek | Kalamazoo, Calhoun | All year | 81 | 44 | 125 | |
| Mackinac Island | Mackinac | 1/1 - 6/30 | 70 | 49 | 119 | |
| | | 7/1 - 8/31 | 84 | 49 | 133 | |
| | | 9/1 - 12/31 | 70 | 49 | 119 | |
| Midland | Midland | All year | 90 | 39 | 129 | |
| Mount Pleasant | Isabella | All year | 71 | 44 | 115 | |
| Muskegon | Muskegon | 1/1 - 5/31 | 70 | 39 | 109 | |
| | | 6/1 - 8/31 | 81 | 39 | 120 | |
| | | 9/1 - 12/31 | 70 | 39 | 109 | |
| Ontonagon, Baraga, Houghton | Ontonagon, Baraga, Houghton | All year | 72 | 39 | 111 | |
| Petoskey | Emmet | 1/1 - 6/30 | 71 | 54 | 125 | |
| | | 7/1 - 8/31 | 91 | 54 | 145 | |
| | | 9/1 - 12/31 | 71 | 54 | 125 | |
| Pontiac, Auburn Hills | Oakland | All year | 100 | 44 | 144 | |
| South Haven | Van Buren | 1/1 - 5/31 | 70 | 39 | 109 | |
| | | 6/1 - 8/31 | 82 | 39 | 121 | |
| | | 9/1 - 12/31 | 70 | 39 | 109 | |
| Traverse City, Leland | Grand Traverse, Leelanau | 1/1 - 6/30 | 70 | 44 | 114 | |
| | | 7/1 - 8/31 | 109 | 44 | 153 | |
| | | 9/1 - 12/31 | 70 | 44 | 114 | |
| Warren | Macomb | All year | 77 | 39 | 116 | |
| MN | Coon Rapids, Ramsey | Anoka | All year | 75 | 44 | 119 |
| Duluth | St. Louis | 1/1 - 5/31 | 74 | 49 | 123 | |
| | | 6/1 - 9/30 | 94 | 49 | 143 | |
| | | 10/1 - 12/31 | 74 | 49 | 123 | |

| | | | | | | |
|----|--|--|---|-----------------|----------------|-------------------|
| | Eagan, Burnsville, Mendota Heights, Lakeville, Inver Grove Heights | Dakota | All year | 87 | 49 | 136 |
| | Minneapolis, St. Paul | Hennepin, Ramsey | All year | 121 | 64 | 185 |
| | Rochester | Olmsted | All year | 93 | 44 | 137 |
| MO | Columbia | Boone | All Year | 72 | 39 | 111 |
| | Kansas City | Jackson, Clay, Cass, Platte | All year | 103 | 49 | 152 |
| | Springfield | Greene | All year | 73 | 39 | 112 |
| | St. Louis | St. Louis, St. Charles; St. Louis City | Before 3/17/08 | 106 | 59 | 165 |
| | St. Louis | St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City | After 3/16/08 | 111 | 59 | 170 |
| MS | Grenada | Grenada | All year | 72 | 44 | 116 |
| | Gulfport, Biloxi | Harrison | All year | 86 | 44 | 130 |
| | Hattiesburg | Forrest, Lamar | All year | \$ 75 | \$49 | \$124 |
| | Robinsonville | Tunica | All year | 75 | 44 | 119 |
| | Southaven | Desoto | All year | 86 | 44 | 130 |
| | Starkville | Oktibbeha | All year | 73 | 44 | 117 |
| MT | Big Sky, West Yellowstone | Gallatin | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 76 101 76 | 49 49 49 | 125 150 125 |

| | | | | | | |
|----|---|--------------------------|---|-------------------------|----------------------|--------------------------|
| | Butte | Silver Bow | All year | 72 | 44 | 116 |
| | Helena | Lewis and Clark | All year | 73 | 44 | 117 |
| | Missoula, Polson, Kalispell | Missoula, Lake, Flathead | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 78 96 78 | 44 44 44 | 122 140 122 |
| NC | Asheville | Buncombe | 1/1 - 6/30 7/1 - 10/31 11/1 - 12/31 | 76 89 76 | 49 49 49 | 125 138 125 |
| | Atlantic Beach, Morehead City | Carteret | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 70 106 70 | 49 49 49 | 119 155 119 |
| | Chapel Hill | Orange | All year | 89 | 49 | 138 |
| | Charlotte | Mecklenburg | All year | 88 | 49 | 137 |
| | Durham | Durham | All year | 97 | 49 | 146 |
| | Greensboro | Guilford | 1/1 - 4/30 5/1 - 9/30 10/1 - 12/31 | 100 87 100 | 44 44 44 | 144 131 144 |
| | Greenville | Pitt | All year | 74 | 39 | 113 |
| | Kill Devil | Dare | 1/1 - 3/31 4/1 - 9/30 10/1 - 12/31 | 70 102 70 | 54 54 54 | 124 156 124 |
| | New Bern, Havelock | Craven | All year | 82 | 44 | 126 |
| | Raleigh | Wake | All year | 88 | 54 | 142 |
| | Wilmington | New Hanover | All year | 82 | 49 | 131 |
| | Winston-Salem | Forsyth | All year | 87 | 44 | 131 |
| ND | The standard CONUS rate of \$109 (\$70 for lodging and \$39 for M&IE) applies to all per diem localities in North Dakota. | | | | | |
| NE | Omaha | Douglas | All year | 93 | 49 | 142 |
| NH | Concord | Merrimack | 1/1 - 4/30 5/1 - 10/31 11/1 - 12/31 | 76 90 76 | 44 44 44 | 120 134 120 |
| | Conway | Carroll | 1/1 - 2/29 3/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 117 99 147 117 | 49 49 49 49 | 166 148 196 166 |
| | Durham | Strafford | All year | 87 | 44 | 131 |

| | | | | | | |
|----|---|---|--------------|-----|----|-----|
| | Laconia | Belknap | 1/1 - 5/31 | 79 | 39 | 118 |
| | | | 6/1 - 10/31 | 95 | 39 | 134 |
| | | | 11/1 - 12/31 | 79 | 39 | 118 |
| | Lebanon, Lincoln, West Lebanon, Franconia, Hanover, Holderness, Sunapee, Waterville Valley, North Woodstock, Plymouth | Grafton, Sullivan | All year | 92 | 49 | 141 |
| | Manchester | Hills- borough | All year | 92 | 44 | 136 |
| | Portsmouth | Rockingham | 1/1 - 6/30 | 96 | 44 | 140 |
| | | | 7/1 - 9/30 | 125 | 44 | 169 |
| | | | 10/1 - 12/31 | 96 | 44 | 140 |
| NJ | Atlantic City, Cape May, Ocean City | Atlantic, Cape May | 1/1 - 4/30 | 96 | 54 | 150 |
| | | | 5/1 - 10/31 | 117 | 54 | 171 |
| | | | 11/1 - 12/31 | 96 | 54 | 150 |
| | Belle Mead | Somerset | All year | 126 | 44 | 170 |
| | Cherry Hill, Moorestown | Camden, Burlington | All year | 91 | 44 | 135 |
| | Eatontown, Freehold | Monmouth | All year | 119 | 49 | 168 |
| | Edison, Piscataway | Middlesex | All year | 112 | 44 | 156 |
| | Flemington | Hunterdon | All year | 104 | 39 | 143 |
| | Newark | Bergen, Essex, Hudson, Passaic | All year | 124 | 49 | 173 |
| | Parsippany | Morris | All year | 134 | 49 | 183 |
| | Princeton, Trenton (excluding Comfort Inn) | Mercer | All year | 137 | 44 | 181 |
| | Springfield, Cranford, New Providence, Westfield, | Union | All year | 103 | 49 | 152 |

Clark,
Summit, Linden

| | | | | | | |
|----|---|-------------------------|--------------|-----|----|-----|
| | Toms River | Ocean | 1/1 - 6/30 | 85 | 39 | 124 |
| | | | 7/1 - 8/31 | 113 | 39 | 152 |
| | | | 9/1 - 12/31 | 85 | 39 | 124 |
| NM | Albuquerque | Bernalillo | All year | 75 | 49 | 124 |
| | Los Alamos | Los Alamos | All year | 78 | 49 | 127 |
| | Santa Fe | Santa Fe | 1/1 - 8/31 | 85 | 59 | 144 |
| | | | 9/1 - 10/31 | 91 | 59 | 150 |
| | | | 11/1 - 12/31 | 85 | 59 | 144 |
| | Taos | Taos | All year | 71 | 59 | 130 |
| NV | Incline Village, Crystal Bay, Reno, Sparks | Washoe | 1/1 - 5/31 | 104 | 49 | 153 |
| | | | 6/1 - 8/31 | 152 | 49 | 201 |
| | | | 9/1 - 12/31 | 104 | 49 | 153 |
| | Las Vegas | Clark | 1/1 - 5/31 | 124 | 64 | 188 |
| | | | 6/1 - 8/31 | 93 | 64 | 157 |
| | | | 9/1 - 12/31 | 108 | 64 | 172 |
| | Stateline, Carson City | Douglas, Carson City | All year | 91 | 64 | 155 |
| NY | Albany | Albany | All year | 105 | 49 | 154 |
| | Binghamton, Owego | Broome, Tioga | All year | 81 | 39 | 120 |
| | Buffalo | Erie | All year | 86 | 54 | 140 |
| | Floral Park, Garden City, Glen Cove, Great Neck, Roslyn | Nassau | All year | 159 | 64 | 223 |
| | Glens Falls | Warren | 1/1 - 6/30 | 90 | 49 | 139 |
| | | | 7/1 - 8/31 | 133 | 49 | 182 |
| | | | 9/1 - 12/31 | 90 | 49 | 139 |
| | Ithaca, Waterloo, Romulus | Tompkins, Seneca | All year | 94 | 44 | 138 |
| | Kingston | Ulster | All year | 92 | 49 | 141 |
| | Lake Placid | Essex | 1/1 - 5/31 | 103 | 54 | 157 |
| | | | 6/1 - 8/31 | 135 | 54 | 189 |
| | | | 9/1 - 12/31 | 103 | 54 | 157 |
| | Manhattan | The | 1/1 - 6/30 | 244 | 64 | 308 |

| | | | | | | |
|---|--|---|--------------------------|----------------------|--------------------------|-----|
| | boroughs of Manhattan, Brooklyn, the Bronx, and Staten Island | 7/1 - 8/31 9/1 - 12/31 | 220 311 | 64 64 | 284 375 | |
| Niagara Falls | Niagara | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 70 93 70 | 44 44 44 | 114 137 114 | |
| Nyack, Palisades | Rockland | All year | 108 | 49 | 157 | |
| Poughkeepsie | Dutchess | All year | 106 | 54 | 160 | |
| Queens | Queens | Before 3/17/08 After 3/16/08: 3/17 - 6/30 7/1 - 8/31 9/1 - 9/30 | 135 244 220 311 | 59 64 64 64 | 194 308 284 375 | |
| Riverhead, Ronkonkoma, Melville, Smithtown, Huntington Station, Amagansett, East Hampton, Montauk, Southampton, Islandia, Commack, Medford, Stony Brook, Hauppauge, Centereach | Suffolk | All year | 127 | 64 | 191 | |
| Rochester | Monroe | All year | 95 | 44 | 139 | |
| Saratoga Springs, Schenectady | Saratoga, Schenectady | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 105 168 105 | 44 44 44 | 149 212 149 | |
| Syracuse | Onondaga | All year | 85 | 44 | 129 | |
| Tarrytown, White Plains, New Rochelle, Yonkers | Westchester | All year | 154 | 59 | 213 | |
| Troy | Rensselaer | All year | 84 | 39 | 123 | |
| West Point | Orange | All year | 108 | 44 | 152 | |
| OH | Akron | Summit | All year | 83 | 49 | 132 |

| | | | | | | |
|----|-------------------------|--------------------------------------|---|-----------------|----------------|-------------------|
| | Canton | Stark | All year | 77 | 44 | 121 |
| | Cincinnati | Hamilton, Clermont | All year | 104 | 54 | 158 |
| | Cleveland | Cuyahoga | All year | 107 | 54 | 161 |
| | Columbus | Franklin | All year | 101 | 49 | 150 |
| | Dayton, Fairborn | Greene, Darke, Montgomery | All year | 84 | 44 | 128 |
| | Hamilton | Butler, Warren | All year | 86 | 49 | 135 |
| | Mentor | Lake | All year | 84 | 44 | 128 |
| | Rittman | Wayne, Medina | All year | 78 | 39 | 117 |
| | Sandusky, Bellevue | Erie, Huron | All year | 95 | 39 | 134 |
| | Toledo | Lucas | All year | 78 | 44 | 122 |
| | Youngstown | Mahoning, Trumbull | All year | 75 | 39 | 114 |
| OK | Oklahoma City | Oklahoma | All year | 81 | 49 | 130 |
| | Tulsa | Tulsa, Creek, Osage, Rogers | All year | 73 | 44 | 117 |
| OR | Ashland, Crater Lake | Jackson, Klamath | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 77 85 77 | 44 44 44 | 121 129 121 |
| | Beaverton | Washington | All year | 90 | 44 | 134 |
| | Bend | Deschutes | All year | 81 | 44 | 125 |
| | Clackamas | Clackamas | All year | 77 | 39 | 116 |
| | Eugene, Florence | Lane | All year | 92 | 44 | 136 |
| | Lincoln City | Lincoln | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 81 105 81 | 49 49 49 | 130 154 130 |
| | Portland | Multnomah | All year | 106 | 49 | 155 |
| | Seaside | Clatsop | 1/1 - 6/30 | 85 | 54 | 139 |

| | | | | | | |
|----|---|---|--------------|-----|----|-----|
| | | | 7/1 - 8/31 | 123 | 54 | 177 |
| | | | 9/1 - 12/31 | 85 | 54 | 139 |
| PA | Allentown, Easton, Bethlehem | Lehigh, Northampton | All year | 87 | 44 | 131 |
| | Bucks County | Bucks | All year | 101 | 59 | 160 |
| | Chester, Radnor, Essington | Delaware | All year | 99 | 44 | 143 |
| | Erie | Erie | All year | 85 | 39 | 124 |
| | Gettysburg | Adams | 1/1 - 3/31 | 75 | 54 | 129 |
| | | | 4/1 - 10/31 | 98 | 54 | 152 |
| | | | 11/1 - 12/31 | 75 | 54 | 129 |
| | Harrisburg | Dauphin (except City of Hershey) | All year | 89 | 44 | 133 |
| | Hershey | City limits of Hershey | 1/1 - 5/31 | 86 | 44 | 130 |
| | | | 6/1 - 9/30 | 141 | 44 | 185 |
| | | | 10/1 - 12/31 | 86 | 44 | 130 |
| | Lancaster | Lancaster | All year | 89 | 49 | 138 |
| | Malvern, Frazer, Berwyn, Phoenixville | Chester | All year | 112 | 49 | 161 |
| | Mechanicsburg | Cumberland | All year | 79 | 54 | 133 |
| | Montgomery County | Montgomery | All year | 123 | 59 | 182 |
| | Philadelphia | Philadel- phia | All year | 149 | 64 | 213 |
| | Pittsburgh | Allegheny | All year | 108 | 54 | 162 |
| | Reading | Berks | All year | 83 | 44 | 127 |
| | Scranton | Lackawanna | All year | 73 | 39 | 112 |
| | State College | Centre | All year | 79 | 44 | 123 |
| RI | East Greenwich, Warwick, North Kingstown | Kent, Washington | All year | 103 | 49 | 152 |
| | Jamestown, | Newport | 1/1 - 1/31 | 82 | 64 | 146 |

| | | | | | | |
|----|--|--|---|-----------------|----------------|-------------------|
| | Middletown, Newport | | 2/1 - 11/30 12/1 - 12/31 | 139 82 | 64 64 | 203 146 |
| | Providence | Providence | All year | 146 | 54 | 200 |
| SC | Aiken | Aiken | All year | 77 | 39 | 116 |
| | Charleston | Charleston, Berkeley, Dorchester | All year | 137 | 54 | 191 |
| | Columbia | Richland | All year | 87 | 44 | 131 |
| | Greenville | Greenville | All year | 85 | 49 | 134 |
| | Hilton Head | Beaufort | 1/1 - 3/31 4/1 - 9/30 10/1 - 12/31 | 94 136 94 | 54 54 54 | 148 190 148 |
| | Myrtle Beach | Horry | 1/1 - 8/31 9/1 - 10/31 11/1 - 12/31 | 95 82 95 | 54 54 54 | 149 136 149 |
| SD | Hot Springs | Fall River, Custer | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 70 96 70 | 39 39 39 | 109 135 109 |
| | Rapid City | Pennington | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 70 107 70 | 44 44 44 | 114 151 114 |
| | Sturgis, Spearfish | Meade, Butte, Lawrence | 1/1 - 4/30 5/1 - 8/31 9/1 - 12/31 | 70 93 70 | 44 44 44 | 114 137 114 |
| TN | Brentwood, Franklin | Williamson | All year | 91 | 49 | 140 |
| | Chattanooga | Hamilton | All year | 85 | 44 | 129 |
| | Knoxville | Knox | All year | 77 | 49 | 126 |
| | Memphis | Shelby | All year | 90 | 49 | 139 |
| | Nashville | Davidson | All year | 107 | 54 | 161 |
| | Oak Ridge | Anderson | All year | 79 | 39 | 118 |
| TX | Arlington, Fort Worth, Grapevine | Tarrant; City limits of Grapevine | All year | 134 | 44 | 178 |
| | Austin | Travis | All year | 97 | 54 | 151 |
| | Beaumont | Jefferson | Before 3/17/08 After 3/16/08 | 70 81 | 39 49 | 109 130 |

| | | | | | | |
|----|--|--|-------------|-----|----|-----|
| | College Station | Brazos | All year | 78 | 39 | 117 |
| | Corpus Christi | Nueces | All year | 83 | 44 | 127 |
| | Dallas | Dallas; City limits of Dallas | 1/1 - 3/31 | 123 | 59 | 182 |
| | | | 4/1 - 12/31 | 109 | 59 | 168 |
| | El Paso | El Paso | All year | 87 | 44 | 131 |
| | Galveston | Galveston | 1/1 - 5/31 | 95 | 49 | 144 |
| | | | 6/1 - 7/31 | 120 | 49 | 169 |
| | | | 8/1 - 12/31 | 95 | 49 | 144 |
| | Houston | Montgomery, Fort Bend, Harris; L.B. Johnson Space Center | All year | 102 | 59 | 161 |
| | Hunt County | Hunt | All year | 71 | 39 | 110 |
| | Laredo | Webb | All year | 85 | 44 | 129 |
| | McAllen | Hidalgo | All year | 79 | 44 | 123 |
| | Plano | Collin | All year | 87 | 49 | 136 |
| | Round Rock | Williamson | All year | 86 | 44 | 130 |
| | San Antonio | Bexar | All year | 112 | 54 | 166 |
| | South Padre Island | Cameron | 1/1 - 2/29 | 73 | 44 | 117 |
| | | | 3/1 - 8/31 | 99 | 44 | 143 |
| | | | 9/1 - 12/31 | 73 | 44 | 117 |
| | Waco | McLennan | All year | 79 | 39 | 118 |
| UT | Park City | Summit | 1/1 - 3/31 | 150 | 64 | 214 |
| | | | 4/1 - 12/31 | 80 | 64 | 144 |
| | Provo | Utah | All year | 78 | 49 | 127 |
| | Salt Lake City | Salt Lake, Tooele | 1/1 - 3/31 | 107 | 54 | 161 |
| | | | 4/1 - 12/31 | 94 | 54 | 148 |
| VA | Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and | | 1/1 - 6/30 | 201 | 64 | 265 |
| | | | 7/1 - 8/31 | 154 | 64 | 218 |
| | | | 9/1 - 12/31 | 201 | 64 | 265 |

Fairfax

| | | | | | |
|--|---|-------------|-----|----|-----|
| Abington | Washington | All year | 72 | 49 | 121 |
| Blacksburg | Montgomery | All year | 77 | 54 | 131 |
| Charlottes- ville | City of Charlottes- ville; Albemarle, Greene | All year | 93 | 44 | 137 |
| Chesapeake, Suffolk | Cities of Chesapeake, Suffolk | 1/1 - 3/31 | 81 | 44 | 125 |
| | | 4/1 - 5/31 | 88 | 44 | 132 |
| | | 6/1 - 8/31 | 109 | 44 | 153 |
| | | 9/1 - 12/31 | 81 | 44 | 125 |
| Chesterfield, Henrico Counties | Chester- field, Henrico | All year | 89 | 49 | 138 |
| Hampton City, Newport News | Cities of Hampton City, Newport News | All year | 75 | 44 | 119 |
| James City and York Counties; Williamsburg | James City and York Counties; City of Williams- burg | 1/1 - 3/31 | 70 | 54 | 124 |
| | | 4/1 - 8/31 | 89 | 54 | 143 |
| | | 9/1 - 12/31 | 70 | 54 | 124 |
| | | | | | |
| Loudon County | Loudon | All year | 141 | 59 | 200 |
| Lynchburg | Campbell; City of Lynchburg | All year | 72 | 44 | 116 |
| Manassas | City of Manassas | All year | 93 | 39 | 132 |
| Norfolk, Portsmouth | Cities of Norfolk, Portsmouth | All year | 94 | 59 | 153 |
| Richmond City | City of Richmond | All year | 115 | 54 | 169 |
| Roanoke | City limits of Roanoke | All year | 84 | 44 | 128 |
| Stafford, Prince William Counties | Stafford, Prince William | All year | 88 | 44 | 132 |

| | | | | | | |
|-----------------------------|------------------------|--|--------------------------|------------|-----|-----|
| | Virginia Beach | City of Virginia Beach | 1/1 - 3/31 | 79 | 54 | 133 |
| | | | 4/1 - 5/31 | 87 | 54 | 141 |
| | | | 6/1 - 8/31 | 140 | 54 | 194 |
| | | | 9/1 - 12/31 | 79 | 54 | 133 |
| | Wallops Island | Accomack | 1/1 - 6/30 | 82 | 49 | 131 |
| | | | 7/1 - 8/31 | 119 | 49 | 168 |
| | | | 9/1 - 12/31 | 82 | 49 | 131 |
| | Warrenton | Fauquier | All year | 91 | 44 | 135 |
| VT | Burlington, St. Albans | Chittenden, Franklin | 1/1 - 4/30 | 86 | 49 | 135 |
| | | | 5/1 - 10/31 | 102 | 49 | 151 |
| | | | 11/1 - 12/31 | 86 | 49 | 135 |
| | Manchester | Bennington | All year | 86 | 59 | 145 |
| | Montpelier | Washington | All year | 83 | 54 | 137 |
| | Stowe | Lamoille | 1/1 - 2/29 | 127 | 64 | 191 |
| | | | 3/1 - 11/30 | 111 | 64 | 175 |
| | | | 12/1 - 12/31 | 127 | 64 | 191 |
| | White River Junction | Windsor | 1/1 - 2/29 | 92 | 54 | 146 |
| | | | 3/1 - 8/31 | 82 | 54 | 136 |
| | | | 9/1 - 12/31 | 92 | 54 | 146 |
| | WA | Anacortes, Camano Island, Coupeville, Mount Vernon, La Connor, Burlington, Friday Harbor, Oak Harbor | San Juan, Skagit, Island | 1/1 - 5/31 | 80 | 59 |
| 6/1 - 8/31 | | | | 94 | 59 | 153 |
| 9/1 - 12/31 | | | | 80 | 59 | 139 |
| Bremerton | | Kitsap | All year | 79 | 59 | 138 |
| Everett, Lynnwood | | Snohomish | All year | 90 | 54 | 144 |
| Ocean Shores | | Grays Harbor | 1/1 - 5/31 | 89 | 44 | 133 |
| | | | 6/1 - 8/31 | 112 | 44 | 156 |
| | | | 9/1 - 12/31 | 89 | 44 | 133 |
| Olympia, Tumwater | | Thurston | All year | 80 | 49 | 129 |
| Port Angeles, Port Townsend | | Clallam, Jefferson | 1/1 - 6/30 | 88 | 59 | 147 |
| | 7/1 - 8/31 | | 126 | 59 | 185 | |
| | 9/1 - 12/31 | | 88 | 59 | 147 | |
| Seattle | King | All year | 152 | 64 | 216 | |
| Spokane | Spokane | All year | 77 | 49 | 126 | |
| Tacoma | Pierce | All year | 108 | 59 | 167 | |

| | | | | | | |
|----|---------------------------|--------------------------------|--------------|-----|----|-----|
| | Vancouver | Clark, Cowlitz, Skamania | All year | 110 | 49 | 159 |
| WI | Appleton | Outagamie | All year | 79 | 44 | 123 |
| | Brookfield, Racine | Waukesha, Racine | All year | 85 | 44 | 129 |
| | Green Bay | Brown | All year | 73 | 44 | 117 |
| | Lake Geneva | Walworth | 1/1 - 5/31 | 102 | 54 | 156 |
| | | | 6/1 - 9/30 | 141 | 54 | 195 |
| | | | 10/1 - 12/31 | 102 | 54 | 156 |
| | Madison | Dane | All year | 89 | 54 | 143 |
| | Milwaukee | Milwaukee | All year | 93 | 44 | 137 |
| | Sheboygan | Sheboygan | 1/1 - 6/30 | 72 | 44 | 116 |
| | | | 7/1 - 8/31 | 82 | 44 | 126 |
| | | | 9/1 - 12/31 | 72 | 44 | 116 |
| | Sturgeon Bay | Door | 1/1 - 6/30 | 70 | 49 | 119 |
| | | | 7/1 - 9/30 | 81 | 49 | 130 |
| | | | 10/1 - 12/31 | 70 | 49 | 119 |
| | Wisconsin Dells | Columbia | 1/1 - 6/30 | 70 | 64 | 134 |
| | | | 7/1 - 8/31 | 82 | 64 | 146 |
| | | | 9/1 - 12/31 | 70 | 64 | 134 |
| WV | Charleston | Kanawha | All year | 91 | 44 | 135 |
| | Morgantown | Monongalia | All year | 79 | 44 | 123 |
| | Shepherdstown | Jefferson | All year | 78 | 44 | 122 |
| | Wheeling | Ohio | All year | 74 | 44 | 118 |
| WY | Cody | Park | 1/1 - 4/30 | 70 | 44 | 114 |
| | | | 5/1 - 9/30 | 102 | 44 | 146 |
| | | | 10/1 - 12/31 | 70 | 44 | 114 |
| | Evanston, Rock Springs | Uinta, Sweetwater | All year | 73 | 44 | 117 |
| | Gillette | Campbell | All year | 76 | 49 | 125 |
| | Jackson, Pinedale | Teton, Sublette | 1/1 - 6/30 | 91 | 54 | 145 |
| | | | 7/1 - 8/31 | 132 | 54 | 186 |
| | | | 9/1 - 11/30 | 84 | 54 | 138 |
| | | | 12/1 - 12/31 | 91 | 54 | 145 |
| | Sheridan | Sheridan | 1/1 - 5/31 | 70 | 49 | 119 |
| | | | 6/1 - 8/31 | 83 | 49 | 132 |
| | | | 9/1 - 12/31 | 70 | 49 | 119 |

FOOTNOTES TO TABLE

¹ Transition rule. In lieu of the updated GSA rates that will be effective October 1, 2008, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2008 (Table 3) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2008. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2008, through December 31, 2008. See Transition Rules under How To Use Per Diem Rate Tables for an example.

² Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."

³ Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately)."

⁴ When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the two rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.

Note: Recognizing that all locations are not incorporated cities, the term "city limits" has been used as a general phrase to denote the commonly recognized local boundaries of the location cited.

END OF FOOTNOTES TO TABLE

Table 4. Maximum Federal Per Diem Rates (Effective October 1, 2008 -- September 30, 2009)¹

Note: The standard rate of \$109 (\$70 for lodging and \$39 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point. However, the standard CONUS rate applies to all locations within CONUS, including those defined below, for certain relocation allowances. (See parts 302-2, 302-4, and 302-5 of 41 CFR.)

Table 4 lists all per diem rates alphabetically by state. Click on a link below to find rates for your state:

Alabama, Arkansas, Arizona, California, Colorado, Connecticut,

District of Columbia, Delaware, Florida, Georgia, Iowa, Idaho, Illinois, Indiana, Kansas, Kentucky, Louisiana, Massachusetts, Maryland, Maine, Michigan, Minnesota, Missouri, Mississippi, Montana, North-Carolina, North Dakota, Nebraska, New Hampshire, New Jersey, New Mexico, Nevada, New York, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Vermont, Washington, Wisconsin, West-Virginia, Wyoming

| | | Per Diem Locality | | Computing Maximum Rate | | |
|-------|-------------------------|---|---|------------------------|----------------|-----------------------|
| State | Key City ² | County and/or Other Defined Location ^{3,4} | Effective Dates | Maximum Lodging Rate | M&IE Rate | Maximum Per Diem Rate |
| AL | Birmingham | Jefferson, Shelby | All year | \$ 94 | \$44 | \$138 |
| | Gulf Shores | Baldwin | 1/1 - 5/31 6/1 - 7/31 8/1 - 12/31 | 110 139 110 | 39 39 39 | 149 178 149 |
| | Huntsville | Madison, Limestone | All year | 84 | 44 | 128 |
| | Mobile | Mobile | All year | 94 | 49 | 143 |
| | Montgomery | Montgomery | All year | 80 | 39 | 119 |
| AR | Hot Springs | Garland | All year | 98 | 49 | 147 |
| | Little Rock | Pulaski | All year | 88 | 54 | 142 |
| AZ | Grand Canyon, Flagstaff | Coconino (except city limits of Sedona), Yavapai | 1/1 - 2/28 3/1 - 10/31 11/1 - 12/31 | 75 93 75 | 44 44 44 | 119 137 119 |
| | Kayenta | Navajo | 1/1 - 4/30 5/1 - 9/30 10/1 - 12/31 | 75 86 75 | 54 54 54 | 129 140 129 |
| | Phoenix, Scottsdale | Maricopa | 1/1 - 4/30 5/1 - 8/31 9/1 - 12/31 | 160 96 122 | 59 59 59 | 219 155 181 |
| | Sedona | City limits of Sedona | 1/1 - 2/28 3/1 - 4/30 5/1 - 12/31 | 135 157 135 | 64 64 64 | 199 221 199 |
| | Sierra Vista | Cochise | All year | 78 | 39 | 117 |
| | Tucson | Pima | 1/1 - 1/31 | 106 | 49 | 155 |

| | | | | | | |
|----|--|--|--------------|-----|----|-----|
| | | | 2/1 - 5/31 | 124 | 49 | 173 |
| | | | 6/1 - 8/31 | 83 | 49 | 132 |
| | | | 9/1 - 12/31 | 106 | 49 | 155 |
| | Yuma | Yuma | All year | 86 | 39 | 125 |
| CA | Antioch, Brentwood, Concord, Lafayette, Martinez, Pleasant Hill, Richmond, San Ramon, Walnut Creek | Contra Costa | All year | 113 | 49 | 162 |
| | Bakersfield, Delano (Naval Weapons Center and Ordnance Test Station, China Lake) | Kern | All year | 78 | 44 | 122 |
| | Barstow, Ontario, Victorville | San Bernardino | All year | 97 | 59 | 156 |
| | Benicia, Dixon, Fairfield, Vacaville, Vallejo | Solano | All year | 93 | 44 | 137 |
| | Brawley, Calexico, El Centro, Imperial | Imperial | All year | 76 | 39 | 115 |
| | Death Valley | Inyo | All year | 81 | 49 | 130 |
| | Eureka, Arcata, McKinleyville | Humboldt | All year | 89 | 54 | 143 |
| | Fresno | Fresno | All year | 95 | 54 | 149 |
| | Los Angeles | Los Angeles, Orange, Ventura; Edwards AFB | All year | 128 | 64 | 192 |
| | Mammoth Lakes | Mono | 1/1 - 1/31 | 142 | 54 | 196 |
| | | | 2/1 - 11/30 | 113 | 54 | 167 |
| | | | 12/1 - 12/31 | 142 | 54 | 196 |

| | | | | | |
|---|-----------------------------------|--------------|-----|----|-----|
| Mill Valley, San Rafael, Novato, Corte Madera, Sausalito, Tiburon, Larkspur | Marin | All year | 122 | 54 | 176 |
| Modesto | Stanislaus | All year | 89 | 49 | 138 |
| Monterey | Monterey | All year | 133 | 64 | 197 |
| Napa | Napa | All year | 146 | 64 | 210 |
| Oakhurst | Madera | 1/1 - 4/30 | 75 | 39 | 114 |
| | | 5/1 - 8/31 | 90 | 39 | 129 |
| | | 9/1 - 12/31 | 75 | 39 | 114 |
| Oakland | Alameda | All year | 106 | 59 | 165 |
| Palm Springs | Riverside | 1/1 - 4/30 | 139 | 59 | 198 |
| | | 5/1 - 8/31 | 97 | 59 | 156 |
| | | 9/1 - 12/31 | 114 | 59 | 173 |
| Point Arena, Gualala | Mendocino | All year | 81 | 54 | 135 |
| Redding | Shasta | All year | 86 | 44 | 130 |
| Sacramento | Sacramento | All year | 114 | 59 | 173 |
| San Diego | San Diego | 1/1 - 8/31 | 147 | 64 | 211 |
| | | 9/1 - 12/31 | 137 | 64 | 201 |
| San Francisco | San Francisco | 1/1 - 8/31 | 164 | 64 | 228 |
| | | 9/1 - 10/31 | 185 | 64 | 249 |
| | | 11/1 - 12/31 | 164 | 64 | 228 |
| San Luis Obispo | San Luis Obispo | 1/1 - 6/30 | 109 | 54 | 163 |
| | | 7/1 - 8/31 | 131 | 54 | 185 |
| | | 9/1 - 12/31 | 109 | 54 | 163 |
| San Mateo, Foster City, Belmont | San Mateo | All year | 123 | 54 | 177 |
| Santa Barbara | Santa Barbara | 1/1 - 6/30 | 149 | 59 | 208 |
| | | 7/1 - 8/31 | 194 | 59 | 253 |
| | | 9/1 - 12/31 | 149 | 59 | 208 |
| Santa Cruz | Santa Cruz | All year | 102 | 54 | 156 |
| Santa Monica | City limits of Santa Monica | All year | 212 | 64 | 276 |
| Santa Rosa | Sonoma | All year | 118 | 64 | 182 |

| | | | | | | |
|----|--------------------------------|--|--------------|-----|----|-----|
| | South Lake Tahoe | El Dorado | 1/1 - 3/31 | 153 | 54 | 207 |
| | | | 4/1 - 6/30 | 118 | 54 | 172 |
| | | | 7/1 - 11/30 | 132 | 54 | 186 |
| | | | 12/1 - 12/31 | 153 | 54 | 207 |
| | Stockton | San Joaquin | All year | 83 | 44 | 127 |
| | Sunnyvale, Palo Alto, San Jose | Santa Clara | All year | 132 | 59 | 191 |
| | Tahoe City | Placer | All year | 105 | 59 | 164 |
| | Truckee | Nevada | 1/1 - 3/31 | 109 | 59 | 168 |
| | | | 4/1 - 11/30 | 94 | 59 | 153 |
| | | | 12/1 - 12/31 | 109 | 59 | 168 |
| | Visalia, Lemoore | Tulare, Kings | All year | 83 | 49 | 132 |
| | West Sacramento | Yolo | All year | 100 | 44 | 144 |
| | Yosemite National Park | Mariposa | 1/1 - 7/31 | 133 | 64 | 197 |
| | | | 8/1 - 12/31 | 126 | 64 | 190 |
| CO | Aspen | Pitkin | 1/1 - 4/30 | 223 | 64 | 287 |
| | | | 5/1 - 9/30 | 111 | 64 | 175 |
| | | | 10/1 - 11/30 | 85 | 64 | 149 |
| | | | 12/1 - 12/31 | 223 | 64 | 287 |
| | Boulder, Broomfield | Boulder, Broomfield | All year | 105 | 54 | 159 |
| | Colorado Springs | El Paso | All year | 88 | 44 | 132 |
| | Cortez | Montezuma | 1/1 - 5/31 | 83 | 39 | 122 |
| | | | 6/1 - 8/31 | 102 | 39 | 141 |
| | | | 9/1 - 12/31 | 83 | 39 | 122 |
| | Crested Butte, Gunnison | Gunnison | 1/1 - 3/31 | 188 | 49 | 237 |
| | | | 4/1 - 5/31 | 72 | 49 | 121 |
| | | | 6/1 - 8/31 | 96 | 49 | 145 |
| | | | 9/1 - 11/30 | 77 | 49 | 126 |
| | | | 12/1 - 12/31 | 188 | 49 | 237 |
| | Denver, Aurora | Denver, Adams, Arapahoe, and Jefferson | All year | 149 | 49 | 198 |
| | Douglas County | Douglas | All year | 104 | 54 | 158 |
| | Durango | La Plata | 1/1 - 5/31 | 94 | 49 | 143 |

| | | | | | | |
|----|---|---------------------|--------------|-----|----|-----|
| | | | 6/1 - 9/30 | 125 | 49 | 174 |
| | | | 10/1 - 12/31 | 94 | 49 | 143 |
| | Fort Collins, Loveland | Larimer | All year | 93 | 44 | 137 |
| | Glenwood Springs, Grand Junction | Garfield, Mesa | All year | 91 | 49 | 140 |
| | Montrose | Montrose | 1/1 - 5/31 | 76 | 39 | 115 |
| | | | 6/1 - 9/30 | 93 | 39 | 132 |
| | | | 10/1 - 12/31 | 76 | 39 | 115 |
| | Silverthorne, Breckenridge | Summit | 1/1 - 4/30 | 157 | 54 | 211 |
| | | | 5/1 - 11/30 | 96 | 54 | 150 |
| | | | 12/1 - 12/31 | 157 | 54 | 211 |
| | Steamboat Springs | Routt | 1/1 - 3/31 | 212 | 54 | 266 |
| | | | 4/1 - 11/30 | 103 | 54 | 157 |
| | | | 12/1 - 12/31 | 212 | 54 | 266 |
| | Telluride | San Miguel | 1/1 - 3/31 | 211 | 59 | 270 |
| | | | 4/1 - 5/31 | 99 | 59 | 158 |
| | | | 6/1 - 9/30 | 128 | 59 | 187 |
| | | | 10/1 - 12/31 | 155 | 59 | 214 |
| | Vail | Eagle | 1/1 - 1/31 | 268 | 64 | 332 |
| | | | 2/1 - 3/31 | 233 | 64 | 297 |
| | | | 4/1 - 7/31 | 225 | 64 | 289 |
| | | | 8/1 - 11/30 | 127 | 64 | 191 |
| | | | 12/1 - 12/31 | 268 | 64 | 332 |
| CT | Bridgeport, Danbury | Fairfield | All year | 122 | 64 | 186 |
| | Cromwell, Old Saybrook | Middlesex | All year | 88 | 44 | 132 |
| | Hartford | Hartford | All year | 112 | 49 | 161 |
| | Lakeville, Salisbury | Litchfield | All year | 95 | 64 | 159 |
| | New Haven | New Haven | All year | 96 | 64 | 160 |
| | New London, Groton | New London | All year | 105 | 64 | 169 |
| | Putnam, Danielson, Storrs, Mansfield | Windham, Tolland | All year | 75 | 59 | 134 |
| DC | Washington, DC (also the cities of | | 1/1 - 6/30 | 209 | 64 | 273 |
| | | | 7/1 - 8/31 | 165 | 64 | 229 |
| | | | 9/1 - 10/31 | 233 | 64 | 297 |

Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (see also Maryland and Virginia)

| | | | | | | |
|----|--|------------|---|-------------------|----------------|-------------------|
| DE | Dover | Kent | 1/1 - 5/31 6/1 - 9/30 10/1 - 12/31 | 83 99 83 | 44 44 44 | 127 143 127 |
| | Lewes | Sussex | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 81 117 81 | 39 39 39 | 120 156 120 |
| | Wilmington | New Castle | All year | 119 | 39 | 158 |
| FL | Altamonte Springs | Seminole | 1/1 - 3/31 4/1 - 12/31 | 101 88 | 39 39 | 140 127 |
| | Boca Raton, Delray Beach, Jupiter, Palm Beach, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach | Palm Beach | 1/1 - 4/30 5/1 - 11/30 12/1 - 12/31 | 145 99 145 | 64 64 64 | 209 163 209 |
| | Bradenton | Manatee | 1/1 - 4/30 5/1 - 12/31 | 115 85 | 39 39 | 154 124 |
| | Cocoa Beach | Brevard | All year | 106 | 44 | 150 |
| | Daytona Beach | Volusia | 1/1 - 1/31 2/1 - 7/31 8/1 - 12/31 | 93 117 93 | 39 39 39 | 132 156 132 |
| | Fort Lauderdale | Broward | 1/1 - 4/30 5/1 - 9/30 10/1 - 12/31 | 176 118 176 | 54 54 54 | 230 172 230 |
| | Fort Myers | Lee | 1/1 - 4/30 5/1 - 12/31 | 128 88 | 49 49 | 177 137 |
| | Fort Pierce | St. Lucie | 1/1 - 4/30 | 118 | 49 | 167 |

| | | | | | |
|---|-------------------------------------|--------------|-----|----|-----|
| | | 5/1 - 10/31 | 96 | 49 | 145 |
| | | 11/1 - 12/31 | 118 | 49 | 167 |
| Fort Walton Beach, DeFuniak Springs | Okaloosa, Walton | 1/1 - 2/28 | 83 | 44 | 127 |
| | | 3/1 - 5/31 | 135 | 44 | 179 |
| | | 6/1 - 7/31 | 176 | 44 | 220 |
| | | 8/1 - 10/31 | 118 | 44 | 162 |
| | | 11/1 - 12/31 | 83 | 44 | 127 |
| Gainesville | Alachua | All year | 93 | 44 | 137 |
| Gulf Breeze | Santa Rosa | 1/1 - 2/28 | 105 | 39 | 144 |
| | | 3/1 - 5/31 | 124 | 39 | 163 |
| | | 6/1 - 7/31 | 150 | 39 | 189 |
| | | 8/1 - 12/31 | 105 | 39 | 144 |
| Jacksonville, Jacksonville Beach, Mayport Naval Station, Fernandina Beach, Atlantic Beach | Duval, Nassau; City of Jacksonville | All year | 89 | 49 | 138 |
| Key West | Monroe | 1/1 - 1/31 | 202 | 64 | 266 |
| | | 2/1 - 3/31 | 243 | 64 | 307 |
| | | 4/1 - 11/30 | 167 | 64 | 231 |
| | | 12/1 - 12/31 | 202 | 64 | 266 |
| Kissimmee | Osceola | 1/1 - 7/31 | 85 | 39 | 124 |
| | | 8/1 - 12/31 | 79 | 39 | 118 |
| Lakeland | Polk | All year | 87 | 39 | 126 |
| Leesburg | Lake | All year | 77 | 44 | 121 |
| Miami | Miami-Dade | 1/1 - 2/28 | 149 | 59 | 208 |
| | | 3/1 - 9/30 | 121 | 59 | 180 |
| | | 10/1 - 12/31 | 149 | 59 | 208 |
| Naples | Collier | 1/1 - 1/31 | 134 | 64 | 198 |
| | | 2/1 - 3/31 | 221 | 64 | 285 |
| | | 4/1 - 9/30 | 120 | 64 | 184 |
| | | 10/1 - 12/31 | 134 | 64 | 198 |
| Ocala | Marion | All year | 91 | 44 | 135 |
| Orlando | Orange | 1/1 - 3/31 | 133 | 49 | 182 |
| | | 4/1 - 12/31 | 109 | 49 | 158 |
| Panama City | Bay | 1/1 - 2/28 | 85 | 49 | 134 |
| | | 3/1 - 5/31 | 125 | 49 | 174 |
| | | 6/1 - 7/31 | 146 | 49 | 195 |
| | | 8/1 - 12/31 | 85 | 49 | 134 |
| Pensacola, Pensacola | Escambia | All year | 107 | 49 | 156 |

Beach

| | | | | | | |
|----|---|--------------------------------|--|-------------------|----------------|-------------------|
| | Punta Gorda | Charlotte | 1/1 - 1/31 2/1 - 3/31 4/1 - 12/31 | 88 115 88 | 44 44 44 | 132 159 132 |
| | Sarasota | Sarasota | 1/1 - 1/31 2/1 - 3/31 4/1 - 12/31 | 101 143 101 | 49 49 49 | 150 192 150 |
| | Sebring | Highlands | 1/1 - 3/31 4/1 - 12/31 | 137 76 | 39 39 | 176 115 |
| | St. Augustine | St. Johns | All year | 105 | 54 | 159 |
| | Stuart | Martin | 1/1 - 4/30 5/1 - 12/31 | 129 93 | 49 49 | 178 142 |
| | Tallahassee | Leon | All year | 89 | 44 | 133 |
| | Tampa, St. Petersburg | Pinellas, Hills- borough | 1/1 - 3/31 4/1 - 12/31 | 127 104 | 54 54 | 181 158 |
| | Vero Beach | Indian River | 1/1 - 1/31 2/1 - 3/31 4/1 - 12/31 | 95 127 95 | 49 49 49 | 144 176 144 |
| GA | Athens | Clarke | All year | 90 | 39 | 129 |
| | Atlanta | Fulton, DeKalb, Cobb | All year | 141 | 49 | 190 |
| | Augusta | Richmond | All year | 79 | 39 | 118 |
| | Columbus | Muscogee | All year | 92 | 39 | 131 |
| | Conyers | Rockdale | All year | 77 | 39 | 116 |
| | Duluth, Norcross, Lawrenceville, Braselton | Gwinnett | All year | 80 | 44 | 124 |
| | Jekyll Island, Brunswick | Glynn | 1/1 - 2/28 3/1 - 9/30 10/1 - 12/31 | 120 146 120 | 49 49 49 | 169 195 169 |
| | Peachtree City, Jonesboro, Morrow, Newnan | Fayette, Clayton, Coweta | All year | 77 | 44 | 121 |
| | Savannah | Chatham | All year | 108 | 49 | 157 |
| IA | Cedar Rapids | Linn | All year | 80 | 39 | 119 |

| | | | | | | |
|----|--|--|----------------------------------|----------|----------|------------|
| | Des Moines | Polk | All year | 86 | 44 | 130 |
| ID | Boise | Ada | All year | 86 | 49 | 135 |
| | Bonner's Ferry, Sandpoint | Boundary, Bonner | Before 4/01/09 After 3/31/09: | 70 | 39 | 109 |
| | | | 1/1 - 3/31 | 70 | 39 | 109 |
| | | | 4/1 - 6/30 | 76 | 59 | 135 |
| | | | 7/1 - 8/31 | 104 | 59 | 163 |
| | | | 9/1 - 9/30 | 76 | 59 | 135 |
| | | | 10/1 - 12/31 | 70 | 39 | 109 |
| | Coeur d'Alene | Kootenai | 1/1 - 6/30 | 75 | 59 | 134 |
| | | | 7/1 - 8/31 | 109 | 59 | 168 |
| | | | 9/1 - 12/31 | 75 | 59 | 134 |
| | Driggs, Idaho Falls | Teton, Bonneville, Fremont | Before 4/01/09 After 3/31/09 | 70 76 | 39 44 | 109 120 |
| | Sun Valley, Ketchum | Blaine | All year | 84 | 59 | 143 |
| | Twin Falls | Twin Falls | All year | 86 | 39 | 125 |
| IL | Bolingbrook, Romeoville, Lemont, Lockport, Homer Glen, Mokena, New Lenox | Will | All year | 91 | 44 | 135 |
| | Chicago | Cook, Lake | 1/1 - 4/30 | 157 | 64 | 221 |
| | | | 5/1 - 6/30 | 209 | 64 | 273 |
| | | | 7/1 - 8/31 | 177 | 64 | 241 |
| | | | 9/1 - 11/30 | 218 | 64 | 282 |
| | | | 12/1 - 12/31 | 157 | 64 | 221 |
| | Elgin, Aurora | Kane; City of Elgin | All year | 87 | 44 | 131 |
| | Oakbrook Terrace | DuPage | All year | 106 | 49 | 155 |
| | O'Fallon, Fairview Heights, Collinsville | Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair | All year | 111 | 59 | 170 |
| | Springfield | Sangamon | All year | 83 | 49 | 132 |

| | | | | | | |
|----|--------------------------------------|--|--------------|-----|----|-----|
| IN | Bloomington | Monroe | All year | 96 | 44 | 140 |
| | Brownsburg, Plainfield | Hendricks | All year | 78 | 44 | 122 |
| | Fort Wayne | Allen | All year | 90 | 39 | 129 |
| | Hammond, Munster, Merrillville | Lake | All year | 93 | 44 | 137 |
| | Indianapolis, Carmel | Marion, Hamilton; Fort Benjamin Harrison | All year | 94 | 44 | 138 |
| | Lafayette | Tippecanoe | All year | 87 | 39 | 126 |
| | Michigan City | La Porte | All year | 82 | 39 | 121 |
| | South Bend | St. Joseph | All year | 95 | 44 | 139 |
| | Valparaiso, Burlington Beach | Porter | All year | 82 | 49 | 131 |
| KS | Kansas City, Overland Park | Wyandotte, Johnson | All year | 107 | 44 | 151 |
| | Wichita | Sedgwick | All year | 86 | 49 | 135 |
| KY | Boone County | Boone | All year | 98 | 44 | 142 |
| | Kenton County | Kenton | All year | 117 | 44 | 161 |
| | Lexington | Fayette | All year | 91 | 49 | 140 |
| | Louisville | Jefferson | 1/1 - 5/31 | 103 | 49 | 152 |
| | | | 6/1 - 9/30 | 94 | 49 | 143 |
| | | | 10/1 - 12/31 | 103 | 49 | 152 |
| LA | Baton Rouge | East Baton Rouge Parish | All year | 101 | 44 | 145 |
| | Covington, Slidell | St. Tammany Parish | All year | 96 | 49 | 145 |
| | Lafayette | Lafayette Consolida- ted Government | All year | 86 | 49 | 135 |
| | Lake Charles | Calcasieu Parish | All year | 80 | 39 | 119 |

| | | | | | | |
|----|---|--|---|--------------------------|----------------------|--------------------------|
| | New Orleans | Orleans, Jefferson, Plaquemi- nes, and St. Bernard Parishes | 1/1 - 6/30 7/1 - 9/30 10/1 - 12/31 | 140 101 140 | 59 59 59 | 199 160 199 |
| MA | Andover | Essex | All year | 90 | 59 | 149 |
| | Boston, Cambridge | Suffolk; City of Cambridge | 1/1 - 8/31 9/1 - 10/31 11/1 - 12/31 | 203 256 203 | 64 64 64 | 267 320 267 |
| | Burlington, Woburn | Middlesex | All year | 119 | 59 | 178 |
| | Falmouth | City limits of Falmouth | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 100 142 100 | 49 49 49 | 149 191 149 |
| | Hyannis | Barnstable | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 85 118 85 | 59 59 59 | 144 177 144 |
| | Martha's Vineyard | Dukes | 1/1 - 5/31 6/1 - 8/31 9/1 - 10/31 11/1 - 12/31 | 106 186 123 106 | 64 64 64 64 | 170 250 187 170 |
| | Nantucket | Nantucket | 1/1 - 5/31 6/1 - 9/30 10/1 - 12/31 | 119 206 119 | 64 64 64 | 183 270 183 |
| | Northampton | Hampshire | All year | 91 | 39 | 130 |
| | Pittsfield | Berkshire | All year | 109 | 59 | 168 |
| MA | Plymouth, Taunton, New Bedford | Plymouth, Bristol | All year | 95 | 54 | 149 |
| | Quincy | Norfolk | All year | 123 | 44 | 167 |
| | Springfield | Hampden | All year | 96 | 44 | 140 |
| | Worcester | Worcester | All year | 96 | 49 | 145 |
| MD | Counties of Montgomery and Prince George's | | 1/1 - 6/30 7/1 - 8/31 9/1 - 10/31 11/1 - 12/31 | 209 165 233 209 | 64 64 64 64 | 273 229 297 273 |
| | Aberdeen, Bel Air, Belcamp, Edgewood | Harford | All year | 83 | 44 | 127 |

| | | | | | | |
|----|---|-----------------------|---|-----------------------------|----------------------------|---------------------------------|
| | Annapolis | Anne Arundel | All year | 126 | 64 | 190 |
| | Baltimore | Baltimore City | 1/1 - 8/31 9/1 - 10/31 11/1 - 12/31 | 157 172 157 | 59 59 59 | 216 231 216 |
| | Baltimore County | Baltimore | All year | 106 | 54 | 160 |
| | Cambridge, St. Michaels | Dorchester, Talbot | 1/1 - 4/30 5/1 - 8/31 9/1 - 10/31 11/1 - 12/31 | 105 163 140 105 | 54 54 54 54 | 159 217 194 159 |
| | Columbia | Howard | All year | 125 | 49 | 174 |
| | Frederick | Frederick | Before 4/01/09 After 3/31/09 | 89 90 | 39 39 | 128 129 |
| | Hagerstown | Washington | All year | 76 | 39 | 115 |
| | La Plata, Indian Head | Charles | All year | 90 | 39 | 129 |
| | Lexington Park, Leonardtown, Lusby | St. Mary's, Calvert | All year | 97 | 39 | 136 |
| | Ocean City | Worcester | 1/1 - 5/31 6/1 - 9/30 10/1 - 12/31 | 82 181 82 | 64 64 64 | 146 245 146 |
| ME | Bar Harbor | Hancock | 1/1 - 6/30 7/1 - 9/30 10/1 - 12/31 | 87 143 87 | 49 49 49 | 136 192 136 |
| | Kennebunk, Kittery, Sanford | York | 1/1 - 3/31 4/1 - 6/30 7/1 - 8/31 9/1 - 10/31 11/1 - 12/31 | 70 83 126 93 70 | 54 54 54 54 54 | 124 137 180 147 124 |
| | Portland | Cumberland, Sagadahoc | 1/1 - 6/30 7/1 - 9/30 10/1 - 12/31 | 89 113 89 | 44 44 44 | 133 157 133 |
| | Rockport | Knox | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 70 78 70 | 49 49 49 | 119 127 119 |
| MI | Ann Arbor | Washtenaw | All year | 91 | 44 | 135 |
| | Benton Harbor, St. Joseph, Stevensville | Berrien | All year | 74 | 49 | 123 |

| | | | | | | |
|----|-----------------------------------|-----------------------------------|---|-----------------|----------------|-------------------|
| | Charlevoix | Charlevoix | All year | 74 | 49 | 123 |
| | Detroit | Wayne | All year | 107 | 49 | 156 |
| | East Lansing, Lansing | Ingham, Eaton | All year | 81 | 39 | 120 |
| | Flint | Genesee | All year | 80 | 39 | 119 |
| | Grand Rapids | Kent | All year | 84 | 39 | 123 |
| | Holland | Ottawa | All year | 82 | 44 | 126 |
| | Kalamazoo, Battle Creek | Kalamazoo, Calhoun | All year | 86 | 44 | 130 |
| | Mackinac Island | Mackinac | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 70 88 70 | 49 49 49 | 119 137 119 |
| | Midland | Midland | All year | 93 | 39 | 132 |
| | Mount Pleasant | Isabella | All year | 73 | 44 | 117 |
| | Muskegon | Muskegon | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 72 88 72 | 39 39 39 | 111 127 111 |
| | Ontonagon, Baraga, Houghton | Ontonagon, Baraga, Houghton | All year | 75 | 39 | 114 |
| | Petoskey | Emmet | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 71 94 71 | 54 54 54 | 125 148 125 |
| | Pontiac, Auburn Hills | Oakland | All year | 97 | 44 | 141 |
| | South Haven | Van Buren | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 70 85 70 | 39 39 39 | 109 124 109 |
| | Traverse City, Leland | Grand Traverse, Leelanau | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 70 118 70 | 44 44 44 | 114 162 114 |
| | Warren | Macomb | All year | 77 | 39 | 116 |
| MN | Duluth | St. Louis | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 82 103 82 | 49 49 49 | 131 152 131 |
| | Eagan, Burnsville, Mendota | Dakota | All year | 90 | 49 | 139 |

Heights,
Lakeville,
Inver Grove
Heights

| | | | | | | |
|----|-----------------------------------|--|---|-----------------|----------------|-------------------|
| | Minneapolis, St. Paul | Hennepin, Ramsey | All year | 130 | 64 | 194 |
| | Rochester | Olmsted | All year | 95 | 44 | 139 |
| MO | Columbia | Boone | All Year | 79 | 39 | 118 |
| | Kansas City | Jackson, Clay, Cass, Platte | All year | 107 | 49 | 156 |
| | Springfield | Greene | All year | 76 | 39 | 115 |
| | St. Louis | St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren, Washington; St. Louis City | All year | 111 | 59 | 170 |
| MS | Grenada | Grenada | All year | 75 | 44 | 119 |
| | Gulfport, Biloxi | Harrison | All year | 80 | 44 | 124 |
| | Hattiesburg | Forrest, Lamar | All year | 76 | 49 | 125 |
| | Robinsonville | Tunica | All year | 81 | 44 | 125 |
| | Southaven | Desoto | All year | 91 | 44 | 135 |
| | Starkville | Oktibbeha | All year | 76 | 44 | 120 |
| MT | Big Sky, West Yellowstone | Gallatin | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 82 107 82 | 49 49 49 | 131 156 131 |
| | Butte | Silver Bow | All year | 80 | 44 | 124 |
| | Helena | Lewis and Clark | All year | 77 | 44 | 121 |
| | Missoula, Polson, Kalispell | Missoula, Lake, Flathead | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 84 106 84 | 44 44 44 | 128 150 128 |

| | | | | | | |
|---------------------------------|---|--------------|--------------|----|-----|-----|
| NC | Asheville | Buncombe | 1/1 - 6/30 | 81 | 49 | 130 |
| | | | 7/1 - 10/31 | 94 | 49 | 143 |
| | | | 11/1 - 12/31 | 81 | 49 | 130 |
| Atlantic Beach, Morehead City | Carteret | 1/1 - 5/31 | 76 | 49 | 125 | |
| | | 6/1 - 8/31 | 106 | 49 | 155 | |
| | | 9/1 - 12/31 | 76 | 49 | 125 | |
| Chapel Hill | Orange | All year | 92 | 49 | 141 | |
| Charlotte | Mecklenburg | All year | 97 | 49 | 146 | |
| Durham | Durham | All year | 95 | 49 | 144 | |
| Fayetteville | Cumberland | All year | 85 | 49 | 134 | |
| Greensboro | Guilford | All year | 89 | 44 | 133 | |
| Greenville | Pitt | All year | 80 | 39 | 119 | |
| Kill Devil | Dare | 1/1 - 4/30 | 70 | 54 | 124 | |
| | | 5/1 - 9/30 | 116 | 54 | 170 | |
| | | 10/1 - 12/31 | 70 | 54 | 124 | |
| New Bern, Havelock | Craven | All year | 89 | 44 | 133 | |
| Raleigh | Wake | All year | 92 | 54 | 146 | |
| Wilmington | New Hanover | 1/1 - 5/31 | 93 | 49 | 142 | |
| | | 6/1 - 7/31 | 109 | 49 | 158 | |
| | | 8/1 - 12/31 | 93 | 49 | 142 | |
| Winston-Salem | Forsyth | All year | 89 | 44 | 133 | |
| ND | The standard CONUS rate of \$109 (\$70 for lodging and \$39 for M&IE) applies to all per diem localities in North Dakota. | | | | | |
| NE | Omaha | Douglas | All year | 99 | 49 | 148 |
| NH | Concord | Merrimack | 1/1 - 4/30 | 85 | 44 | 129 |
| | | | 5/1 - 10/31 | 94 | 44 | 138 |
| | | | 11/1 - 12/31 | 85 | 44 | 129 |
| Conway | Carroll | 1/1 - 5/31 | 112 | 49 | 161 | |
| | | 6/1 - 8/31 | 145 | 49 | 194 | |
| | | 9/1 - 12/31 | 112 | 49 | 161 | |
| Durham | Strafford | All year | 94 | 44 | 138 | |
| Laconia | Belknap | 1/1 - 5/31 | 86 | 39 | 125 | |
| | | 6/1 - 10/31 | 99 | 39 | 138 | |
| | | 11/1 - 12/31 | 86 | 39 | 125 | |
| Lebanon, Lincoln, West Lebanon, | Grafton, Sullivan | All year | 99 | 49 | 148 | |

Franconia,
 Hanover,
 Holderness,
 Sunapee,
 Waterville
 Valley, North
 Woodstock,
 Plymouth

| | | | | | | |
|----|--|---|--------------|-----|----|-----|
| | Manchester | Hills- borough | All year | 98 | 44 | 142 |
| | Portsmouth | Rockingham | 1/1 - 6/30 | 102 | 44 | 146 |
| | | | 7/1 - 9/30 | 132 | 44 | 176 |
| | | | 10/1 - 12/31 | 102 | 44 | 146 |
| NJ | Atlantic City, Cape May, Ocean City | Atlantic, Cape May | 1/1 - 4/30 | 105 | 54 | 159 |
| | | | 5/1 - 10/31 | 117 | 54 | 171 |
| | | | 11/1 - 12/31 | 105 | 54 | 159 |
| | Belle Mead | Somerset | All year | 127 | 44 | 171 |
| | Cherry Hill, Moorestown | Camden, Burlington | All year | 94 | 44 | 138 |
| | Eatontown, Freehold | Monmouth | All year | 125 | 49 | 174 |
| | Edison, Piscataway | Middlesex | All year | 114 | 44 | 158 |
| | Flemington | Hunterdon | All year | 113 | 39 | 152 |
| | Newark | Bergen, Essex, Hudson, Passaic | All year | 133 | 49 | 182 |
| | Parsippany | Morris | All year | 142 | 49 | 191 |
| | Princeton, Trenton | Mercer | All year | 139 | 44 | 183 |
| | Springfield, Cranford, New Providence, Westfield, Clark, Summit, Linden | Union | All year | 106 | 49 | 155 |
| | Toms River | Ocean | 1/1 - 5/31 | 92 | 39 | 131 |
| | | | 6/1 - 8/31 | 116 | 39 | 155 |
| | | | 9/1 - 12/31 | 92 | 39 | 131 |
| NM | Albuquerque | Bernalillo | All year | 80 | 49 | 129 |
| | Los Alamos | Los Alamos | All year | 82 | 49 | 131 |

| | | | | | | |
|----|---|--|---|-------------------|----------------|-------------------|
| | Santa Fe | Santa Fe | All year | 86 | 59 | 145 |
| | Taos | Taos | All year | 75 | 59 | 134 |
| NV | Incline Village, Crystal Bay, Reno, Sparks | Washoe | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 110 149 110 | 49 49 49 | 159 198 159 |
| | Las Vegas | Clark | 1/1 - 5/31 6/1 - 12/31 | 126 105 | 64 64 | 190 169 |
| | Stateline, Carson City | Douglas, Carson City | All year | 103 | 64 | 167 |
| NY | Albany | Albany | All year | 111 | 49 | 160 |
| | Binghamton, Owego | Broome, Tioga | All year | 87 | 39 | 126 |
| | Buffalo | Erie | All year | 92 | 54 | 146 |
| | Floral Park, Garden City, Glen Cove, Great Neck, Roslyn | Nassau | All year | 162 | 64 | 226 |
| | Glens Falls | Warren | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 98 150 98 | 49 49 49 | 147 199 147 |
| | Ithaca, Waterloo, Romulus | Tompkins, Seneca | All year | 102 | 44 | 146 |
| | Kingston | Ulster | All year | 96 | 49 | 145 |
| | Lake Placid | Essex | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 111 150 111 | 54 54 54 | 165 204 165 |
| | Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island) | Bronx, Kings, New York, Queens, Richmond | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 285 259 360 | 64 64 64 | 349 323 424 |
| | Niagara Falls | Niagara | 1/1 - 4/30 5/1 - 8/31 9/1 - 12/31 | 79 97 79 | 44 44 44 | 123 141 123 |
| | Nyack, | Rockland | All year | 117 | 49 | 166 |

Palisades

| | | | | | | |
|----|---|---------------------------------|---|-------------------|----------------|-------------------|
| | Poughkeepsie | Dutchess | All year | 110 | 54 | 164 |
| | Riverhead, Ronkonkoma, Melville, Smithtown, Huntington Station, Amagansett, East Hampton, Montauk, Southampton, Islandia, Commack, Medford, Stony Brook, Hauppauge, Centereach | Suffolk | All year | 131 | 64 | 195 |
| | Rochester | Monroe | All year | 101 | 44 | 145 |
| | Saratoga Springs, Schenectady | Saratoga, Schenectady | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 106 169 106 | 44 44 44 | 150 213 150 |
| | Syracuse | Onondaga | All year | 94 | 44 | 138 |
| | Tarrytown, White Plains, New Rochelle, Yonkers | Westchester | All year | 164 | 59 | 223 |
| | Troy | Rensselaer | All year | 97 | 39 | 136 |
| | West Point | Orange | All year | 114 | 44 | 158 |
| OH | Akron | Summit | All year | 88 | 49 | 137 |
| | Canton | Stark | All year | 90 | 44 | 134 |
| | Cincinnati | Hamilton, Clermont | All year | 112 | 54 | 166 |
| | Cleveland | Cuyahoga | All year | 110 | 54 | 164 |
| | Columbus | Franklin | All year | 105 | 49 | 154 |
| | Dayton, Fairborn | Greene, Darke, Montgomery | All year | 84 | 44 | 128 |
| | Hamilton | Butler, Warren | All year | 91 | 49 | 140 |
| | Mentor | Lake | All year | 87 | 44 | 131 |

| | | | | | | |
|----|------------------------------------|--------------------------------------|---|-----------------|----------------|-------------------|
| | Rittman | Wayne, Medina | All year | 82 | 39 | 121 |
| | Sandusky, Bellevue | Erie, Huron | All year | 108 | 39 | 147 |
| | Toledo | Lucas | All year | 81 | 44 | 125 |
| | Youngstown | Mahoning, Trumbull | All year | 82 | 39 | 121 |
| OK | Oklahoma City | Oklahoma | All year | 83 | 49 | 132 |
| | Tulsa | Tulsa, Creek, Osage, Rogers | All year | 79 | 44 | 123 |
| OR | Ashland, Crater Lake | Jackson, Klamath | All year | 87 | 44 | 131 |
| | Beaverton | Washington | All year | 98 | 44 | 142 |
| | Bend | Deschutes | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 90 124 90 | 44 44 44 | 134 168 134 |
| | Clackamas | Clackamas | All year | 85 | 39 | 124 |
| | Eugene, Florence | Lane | All year | 100 | 44 | 144 |
| | Lincoln City | Lincoln | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 86 112 86 | 49 49 49 | 135 161 135 |
| | Portland | Multnomah | All year | 116 | 49 | 165 |
| | Seaside | Clatsop | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 89 132 89 | 54 54 54 | 143 186 143 |
| PA | Allentown, Easton, Bethlehem | Lehigh, North- ampton | All year | 91 | 44 | 135 |
| | Bucks County | Bucks | All year | 102 | 59 | 161 |
| | Chester, Radnor, Essington | Delaware | All year | 107 | 44 | 151 |
| | Erie | Erie | All year | 92 | 39 | 131 |
| | Gettysburg | Adams | 1/1 - 3/31 4/1 - 10/31 | 78 103 | 54 54 | 132 157 |

| | | | | | | |
|----|---|---|--|-----------------------|----------------------|--------------------------|
| | | | 11/1 - 12/31 | 78 | 54 | 132 |
| | Harrisburg | Dauphin (except City of Hershey) | All year | 99 | 44 | 143 |
| | Hershey | City limits of Hershey | 1/1 - 2/28 3/1 - 5/31 6/1 - 9/30 10/1 - 12/31 | 91 97 159 91 | 44 44 44 44 | 135 141 203 135 |
| | Lancaster | Lancaster | All year | 95 | 49 | 144 |
| | Malvern, Frazer, Berwyn, Phoenixville | Chester | All year | 122 | 49 | 171 |
| | Mechanicsburg | Cumberland | All year | 84 | 54 | 138 |
| | Montgomery County | Montgomery | All year | 128 | 59 | 187 |
| | Philadelphia | Philadel- phia | 1/1 - 8/31 9/1 - 11/30 12/1 - 12/31 | 155 166 155 | 64 64 64 | 219 230 219 |
| | Pittsburgh | Allegheny | All year | 114 | 54 | 168 |
| | Reading | Berks | All year | 98 | 44 | 142 |
| | Scranton | Lackawanna | All year | 80 | 39 | 119 |
| | State College | Centre | All year | 88 | 44 | 132 |
| RI | East Greenwich, Warwick, North Kingstown | Kent, Washington | All year | 103 | 49 | 152 |
| | Jamestown, Middletown, Newport | Newport | 1/1 - 5/31 6/1 - 9/30 10/1 - 12/31 | 120 178 120 | 64 64 64 | 184 242 184 |
| | Providence | Providence | All year | 145 | 54 | 199 |
| SC | Aiken | Aiken | All year | 81 | 39 | 120 |
| | Charleston | Charleston, Berkeley, Dorchester | All year | 141 | 54 | 195 |
| | Columbia | Richland; Lexington (after | All year | 92 | 44 | 136 |

3/31/09)

| | | | | | | |
|----|--|--|--------------|-----|----|-----|
| | Greenville | Greenville | All year | 92 | 49 | 141 |
| | Hilton Head | Beaufort | 1/1 - 3/31 | 98 | 54 | 152 |
| | | | 4/1 - 8/31 | 144 | 54 | 198 |
| | | | 9/30 - 10/31 | 114 | 54 | 168 |
| | | | 11/1 - 12/31 | 98 | 54 | 152 |
| | Myrtle Beach | Horry | 1/1 - 2/28 | 70 | 54 | 124 |
| | | | 3/1 - 8/31 | 114 | 54 | 168 |
| | | | 9/1 - 10/31 | 86 | 54 | 140 |
| | | | 11/1 - 12/31 | 70 | 54 | 124 |
| SD | Hot Springs | Fall River, Custer | 1/1 - 5/31 | 70 | 39 | 109 |
| | | | 6/1 - 8/31 | 92 | 39 | 131 |
| | | | 9/1 - 12/31 | 70 | 39 | 109 |
| | Rapid City | Pennington | 1/1 - 5/31 | 70 | 44 | 114 |
| | | | 6/1 - 8/31 | 109 | 44 | 153 |
| | | | 9/1 - 12/31 | 70 | 44 | 114 |
| | Sturgis, Spearfish | Meade, Butte, Lawrence | 1/1 - 4/30 | 70 | 44 | 114 |
| | | | 5/1 - 8/31 | 95 | 44 | 139 |
| | | | 9/1 - 12/31 | 70 | 44 | 114 |
| TN | Brentwood, Franklin | Williamson | All year | 101 | 49 | 150 |
| | Chattanooga | Hamilton | All year | 87 | 44 | 131 |
| | Knoxville | Knox | All year | 83 | 49 | 132 |
| | Memphis | Shelby | All year | 99 | 49 | 148 |
| | Nashville | Davidson | All year | 117 | 54 | 171 |
| | Oak Ridge | Anderson | All year | 86 | 39 | 125 |
| TX | Arlington, Fort Worth, Grapevine | Tarrant; City limits of Grapevine | All year | 149 | 44 | 193 |
| | Austin | Travis | 1/1 - 3/31 | 114 | 54 | 168 |
| | | | 4/1 - 8/31 | 107 | 54 | 161 |
| | | | 9/1 - 12/31 | 114 | 54 | 168 |
| | Beaumont | Jefferson | All year | 82 | 49 | 131 |
| | College Station | Brazos | All year | 86 | 39 | 125 |
| | Corpus Christi | Nueces | All year | 89 | 44 | 133 |
| | Dallas | Dallas; City limits | 1/1 - 3/31 | 129 | 59 | 188 |
| | | | 4/1 - 12/31 | 115 | 59 | 174 |

of Dallas

| | | | | | | |
|----|---|--|--------------|-----|----|-----|
| | El Paso | El Paso | All year | 92 | 44 | 136 |
| | Galveston | Galveston | 1/1 - 5/31 | 99 | 49 | 148 |
| | | | 6/1 - 7/31 | 121 | 49 | 170 |
| | | | 8/1 - 12/31 | 99 | 49 | 148 |
| | Houston | Montgomery, Fort Bend, Harris; L.B. Johnson Space Center | All year | 110 | 59 | 169 |
| | Hunt County | Hunt | All year | 81 | 39 | 120 |
| | Laredo | Webb | All year | 88 | 44 | 132 |
| | McAllen | Hidalgo | All year | 84 | 44 | 128 |
| | Plano | Collin | All year | 108 | 49 | 157 |
| | Round Rock | Williamson | All year | 95 | 44 | 139 |
| | San Antonio | Bexar | All year | 117 | 54 | 171 |
| | South Padre Island | Cameron | 1/1 - 5/31 | 84 | 44 | 128 |
| | | | 6/1 - 7/31 | 110 | 44 | 154 |
| | | | 8/1 - 12/31 | 84 | 44 | 128 |
| | Waco | McLennan | All year | 85 | 39 | 124 |
| UT | Park City | Summit | 1/1 - 3/31 | 164 | 64 | 228 |
| | | | 4/1 - 12/31 | 91 | 64 | 155 |
| | Provo | Utah | All year | 86 | 49 | 135 |
| | Salt Lake City | Salt Lake, Tooele | 1/1 - 3/31 | 116 | 54 | 170 |
| | | | 4/1 - 12/31 | 102 | 54 | 156 |
| VA | Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax | | 1/1 - 6/30 | 209 | 64 | 273 |
| | | | 7/1 - 8/31 | 165 | 64 | 229 |
| | | | 9/1 - 10/31 | 233 | 64 | 297 |
| | | | 11/1 - 12/31 | 209 | 64 | 273 |
| | Abington | Washington | 1/1 - 3/31 | 79 | 49 | 128 |
| | | | 4/1 - 5/31 | 72 | 49 | 121 |
| | | | 6/1 - 12/31 | 79 | 49 | 128 |
| | Blacksburg | Montgomery | All year | 80 | 54 | 134 |

| | | | | | |
|---|---|--------------|-----|----|-----|
| Charlottes- ville | City of Charlottes- ville; Albemarle, Greene | All year | 100 | 44 | 144 |
| Chesapeake, Suffolk | Cities of Chesapeake, Suffolk | 1/1 - 3/31 | 89 | 44 | 133 |
| | | 4/1 - 5/31 | 97 | 44 | 141 |
| | | 6/1 - 8/31 | 107 | 44 | 151 |
| | | 9/1 - 12/31 | 89 | 44 | 133 |
| Chesterfield, Henrico Counties | Chester- field, Henrico | All year | 93 | 49 | 142 |
| Fredericksburg | City of Frederick- sburg; Spotsyl- vania | All year | 74 | 54 | 128 |
| Hampton City, Newport News | Cities of Hampton City, Newport News | All year | 81 | 44 | 125 |
| James City and York Counties; Williamsburg | James City and York Counties; City of Williams- burg | 1/1 - 3/31 | 75 | 54 | 129 |
| | | 4/1 - 8/31 | 97 | 54 | 151 |
| | | 9/1 - 12/31 | 75 | 54 | 129 |
| Loudon County | Loudon | All year | 140 | 59 | 199 |
| Lynchburg | Campbell; City of Lynchburg | All year | 78 | 44 | 122 |
| Manassas | City of Manassas | All year | 101 | 39 | 140 |
| Norfolk, Portsmouth | Cities of Norfolk, Portsmouth | All year | 96 | 59 | 155 |
| Richmond City | City of Richmond | 1/1 - 8/31 | 123 | 54 | 177 |
| | | 9/1 - 10/31 | 129 | 54 | 183 |
| | | 11/1 - 12/31 | 123 | 54 | 177 |
| Roanoke | City limits of Roanoke | All year | 96 | 44 | 140 |
| Stafford, Prince William | Stafford, Prince William | All year | 95 | 44 | 139 |

Counties

| | | | | | | |
|----|--|--------------------------|---|-------------------|----------------|-------------------|
| | Virginia Beach | City of Virginia Beach | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 88 151 88 | 54 54 54 | 142 205 142 |
| | Wallops Island | Accomack | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 87 121 87 | 49 49 49 | 136 170 136 |
| | Warrenton | Fauquier | All year | 99 | 44 | 143 |
| VT | Burlington, St. Albans | Chittenden, Franklin | 1/1 - 4/30 5/1 - 10/31 11/1 - 12/31 | 90 105 90 | 49 49 49 | 139 154 139 |
| | Manchester | Bennington | All year | 94 | 59 | 153 |
| | Montpelier | Washington | All year | 93 | 54 | 147 |
| | Stowe | Lamoille | 1/1 - 3/31 4/1 - 11/30 12/1 - 12/31 | 141 121 141 | 64 64 64 | 205 185 205 |
| | White River Junction | Windsor | 1/1 - 2/28 3/1 - 5/31 6/1 - 12/31 | 90 82 90 | 54 54 54 | 144 136 144 |
| WA | Anacortes, Camano Island, Coupeville, Mount Vernon, La Connor, Burlington, Friday Harbor, Oak Harbor | San Juan, Skagit, Island | 1/1 - 5/31 6/1 - 8/31 9/1 - 12/31 | 84 94 84 | 59 59 59 | 143 153 143 |
| | Bremerton | Kitsap | All year | 83 | 59 | 142 |
| | Everett, Lynnwood | Snohomish | All year | 99 | 54 | 153 |
| | Ocean Shores | Grays Harbor | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 86 109 86 | 44 44 44 | 130 153 130 |
| | Olympia, Tumwater | Thurston | All year | 86 | 49 | 135 |
| | Port Angeles, Port Townsend | Clallam, Jefferson | 1/1 - 6/30 7/1 - 8/31 9/1 - 12/31 | 92 129 92 | 59 59 59 | 151 188 151 |
| | Seattle | King | All year | 158 | 64 | 222 |
| | Spokane | Spokane | All year | 83 | 49 | 132 |

| | | | | | | |
|----|---------------------------|--------------------------------|--------------|-----|----|-----|
| | Tacoma | Pierce | All year | 118 | 59 | 177 |
| | Vancouver | Clark, Cowlitz, Skamania | All year | 120 | 49 | 169 |
| WI | Appleton | Outagamie | All year | 81 | 44 | 125 |
| | Brookfield, Racine | Waukesha, Racine | All year | 92 | 44 | 136 |
| | Green Bay | Brown | All year | 75 | 44 | 119 |
| | Lake Geneva | Walworth | 1/1 - 4/30 | 98 | 54 | 152 |
| | | | 5/1 - 9/30 | 146 | 54 | 200 |
| | | | 10/1 - 12/31 | 98 | 54 | 152 |
| | Madison | Dane | All year | 90 | 54 | 144 |
| | Milwaukee | Milwaukee | All year | 99 | 44 | 143 |
| | Sheboygan | Sheboygan | All year | 79 | 44 | 123 |
| | Sturgeon Bay | Door | 1/1 - 6/30 | 70 | 49 | 119 |
| | | | 7/1 - 9/30 | 88 | 49 | 137 |
| | | | 10/1 - 12/31 | 70 | 49 | 119 |
| | Wisconsin Dells | Columbia | 1/1 - 6/30 | 70 | 64 | 134 |
| | | | 7/1 - 8/31 | 86 | 64 | 150 |
| | | | 9/1 - 12/31 | 70 | 64 | 134 |
| WV | Charleston | Kanawha | All year | 95 | 44 | 139 |
| | Morgantown | Monongalia | All year | 83 | 44 | 127 |
| | Shepherdstown | Jefferson | All year | 80 | 44 | 124 |
| | Wheeling | Ohio | All year | 93 | 44 | 137 |
| WY | Cody | Park | 1/1 - 4/30 | 75 | 44 | 119 |
| | | | 5/1 - 9/30 | 110 | 44 | 154 |
| | | | 10/1 - 12/31 | 75 | 44 | 119 |
| | Evanston, Rock Springs | Uinta, Sweetwater | All year | 91 | 44 | 135 |
| | Gillette | Campbell | 1/1 - 6/30 | 85 | 49 | 134 |
| | | | 7/1 - 8/31 | 104 | 49 | 153 |
| | | | 9/1 - 12/31 | 85 | 49 | 134 |
| | Jackson, Pinedale | Teton, Sublette | 1/1 - 6/30 | 113 | 54 | 167 |
| | | | 7/1 - 8/31 | 164 | 54 | 218 |
| | | | 9/1 - 11/30 | 104 | 54 | 158 |
| | | | 12/1 - 12/31 | 113 | 54 | 167 |
| | Sheridan | Sheridan | 1/1 - 5/31 | 70 | 49 | 119 |

| | | | |
|-------------|----|----|-----|
| 6/1 - 8/31 | 90 | 49 | 139 |
| 9/1 - 12/31 | 70 | 49 | 119 |

FOOTNOTES TO TABLE

¹ Transition rule. In lieu of the updated GSA rates that will be effective October 1, 2009, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2009 (Table 4) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2009. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2009, through December 31, 2009. See Transition Rules under How To Use Per Diem Rate Tables for an example.

² Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."

³ Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately)."

⁴ When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the two rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.

Note: Recognizing that all locations are not incorporated cities, the term "city limits" has been used as a general phrase to denote the commonly recognized local boundaries of the location cited.

END OF FOOTNOTES TO TABLE