

**U.S. Pro-rata Breakdown of Per Diem Rates for Meals & Incidental Expenses (M&IE) by Components**  
(As of October 1, 2008 through September 30, 2009)

COMPONENTS						
Breakfast	\$7.00	\$8.00	\$9.00	\$10.00	\$11.00	\$12.00
Lunch	\$11.00	\$12.00	\$13.00	\$15.00	\$16.00	\$18.00
Dinner	\$18.00	\$21.00	\$24.00	\$26.00	\$29.00	\$31.00
Incidental Expenses	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
Total Per Day	\$39.00	\$44.00	\$49.00	\$54.00	\$59.00	\$64.00

NOTE: The amounts listed above are the amounts to be removed from the per diem when meals are otherwise provided (ie. meals provided at a meeting, training or conference). These amounts ARE NOT limits on how the traveler uses the per diem.

(1st Day) ~ Hour of Departure	Pro-rata Per Diem Allowance					
12:01 a.m. to 6:00 a.m.	\$39.00	\$44.00	\$49.00	\$54.00	\$59.00	\$64.00
6:01 a.m. to 12:00 noon	\$32.00	\$36.00	\$40.00	\$44.00	\$48.00	\$52.00
12:01 p.m. to 6:00 p.m.	\$21.00	\$24.00	\$27.00	\$29.00	\$32.00	\$34.00
6:01 p.m. to 12:00 midnight	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
(Last Day) ~ Hour of Return	Pro-rata Per Diem Allowance					
12:01 a.m. to 6:00 a.m.	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
6:01 a.m. to 12:00 noon	\$10.00	\$11.00	\$12.00	\$13.00	\$14.00	\$15.00
12:01 p.m. to 6:00 p.m.	\$21.00	\$23.00	\$25.00	\$28.00	\$30.00	\$33.00
6:01 p.m. to 12:00 midnight	\$39.00	\$44.00	\$49.00	\$54.00	\$59.00	\$64.00

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