

APPENDIX B

**REDUCTION IN M&IE PER DIEM RATE FOR MEALS
FURNISHED WITHOUT CHARGE**

The meal and incidental expense (M&IE) portion of a per diem for foreign or OCONUS travel must be reduced by the amount listed on the chart below for any meal furnished to the traveler without charge, as specified in Section VIII.B.3.c, Adjustment for Subsistence or Lodging Provided Without Charge. Note that the amount deducted for meals should not decrease the allocation percentage listed for incidental expenses.

M&IE Rate	B	L	D	I	M&IE Rate	B	L	D	I	M&IE Rate	B	L	D	I
1.....	\$0	\$0	\$0	\$1	51.....	8	13	20	10	101.....	15	25	41	20
2.....	0	0	1	1	52.....	8	13	21	10	102.....	15	26	41	20
3.....	0	1	1	1	53.....	8	13	21	11	103.....	15	26	41	21
4.....	1	1	1	1	54.....	8	14	21	11	104.....	16	26	41	21
5.....	1	1	2	1	55.....	8	14	22	11	105.....	16	26	42	21
6.....	1	2	2	1	56.....	8	14	23	11	106.....	16	27	42	21
7.....	1	2	3	1	57.....	9	14	23	11	107.....	16	27	43	21
8.....	1	2	3	2	58.....	9	15	23	11	108.....	16	27	43	22
9.....	1	2	4	2	59.....	9	15	24	11	109.....	16	27	44	22
10.....	2	2	4	2	60.....	9	15	24	12	110.....	17	27	44	22
11.....	2	3	4	2	61.....	9	15	25	12	111.....	17	28	44	22
12.....	2	3	5	2	62.....	9	16	25	12	112.....	17	28	45	22
13.....	2	3	5	3	63.....	9	16	25	13	113.....	17	28	45	23
14.....	2	4	5	3	64.....	10	16	25	13	114.....	17	29	45	23
15.....	2	4	6	3	65.....	10	16	26	13	115.....	17	29	46	23
16.....	2	4	7	3	66.....	10	17	26	13	116.....	17	29	47	23
17.....	3	4	7	3	67.....	10	17	27	13	117.....	18	29	47	23
18.....	3	5	7	3	68.....	10	17	27	14	118.....	18	30	47	23
19.....	3	5	8	3	69.....	10	17	28	14	119.....	18	30	48	23
20.....	3	5	8	4	70.....	11	17	28	14	120.....	18	30	48	24
21.....	3	5	9	4	71.....	11	18	28	14	121.....	18	30	49	24
22.....	3	6	9	4	72.....	11	18	29	14	122.....	18	31	49	24
23.....	3	6	9	5	73.....	11	18	29	15	123.....	18	31	49	25
24.....	4	6	9	5	74.....	11	19	29	15	124.....	19	31	49	25
25.....	4	6	10	5	75.....	11	19	30	15	125.....	19	31	50	25
26.....	4	7	10	5	76.....	11	19	31	15	126.....	19	32	50	25
27.....	4	7	11	5	77.....	12	19	31	15	127.....	19	32	51	25
28.....	4	7	11	6	78.....	12	20	31	15	128.....	19	32	51	26
29.....	4	7	12	6	79.....	12	20	32	15	129.....	19	32	52	26
30.....	5	7	12	6	80.....	12	20	32	16	130.....	20	32	52	26
31.....	5	8	12	6	81.....	12	20	33	16	131.....	20	33	52	26
32.....	5	8	13	6	82.....	12	21	33	16	132.....	20	33	53	26
33.....	5	8	13	7	83.....	12	21	33	17	133.....	20	33	53	27
34.....	5	9	13	7	84.....	13	21	33	17	134.....	20	34	53	27
35.....	5	9	14	7	85.....	13	21	34	17	135.....	20	34	54	27
36.....	5	9	15	7	86.....	13	22	34	17	136.....	20	34	55	27
37.....	6	9	15	7	87.....	13	22	35	17	137.....	21	34	55	27
38.....	6	10	15	7	88.....	13	22	35	18	138.....	21	35	55	27
39.....	6	10	16	7	89.....	13	22	36	18	139.....	21	35	56	27
40.....	6	10	16	8	90.....	14	22	36	18	140.....	21	35	56	28
41.....	6	10	17	8	91.....	14	23	36	18	141.....	21	35	57	28
42.....	6	11	17	8	92.....	14	23	37	18	142.....	21	36	57	28
43.....	6	11	17	9	93.....	14	23	37	19	143.....	21	36	57	29
44.....	7	11	17	9	94.....	14	24	37	19	144.....	22	36	57	29
45.....	7	11	18	9	95.....	14	24	38	19	145.....	22	36	58	29
46.....	7	12	18	9	96.....	14	24	39	19	146.....	22	37	58	29
47.....	7	12	19	9	97.....	15	24	39	19	147.....	22	37	59	29
48.....	7	12	19	10	98.....	15	25	39	19	148.....	22	37	59	30
49.....	7	12	20	10	99.....	15	25	40	19	149.....	22	37	60	30
50.....	8	12	20	10	100.....	15	25	40	20	150.....	23	37	60	30

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M&IE Rate	B	L	D	I	M&IE Rate	B	L	D	I	M&IE Rate	B	L	D	I
151.....	23	38	60	30	201.....	30	50	81	40	251.....	38	63	100	50
152.....	23	38	61	30	202.....	30	51	81	40	252.....	38	63	101	50
153.....	23	38	61	31	203.....	30	51	81	41	253.....	38	63	101	51
154.....	23	39	61	31	204.....	31	51	81	41	254.....	38	64	101	51
155.....	23	39	62	31	205.....	31	51	82	41	255.....	38	64	102	51
156.....	23	39	63	31	206.....	31	52	82	41	256.....	38	64	103	51
157.....	24	39	63	31	207.....	31	52	83	41	257.....	39	64	103	51
158.....	24	40	63	31	208.....	31	52	83	42	258.....	39	65	103	51
159.....	24	40	64	31	209.....	31	52	84	42	259.....	39	65	104	51
160.....	24	40	64	32	210.....	32	52	84	42	260.....	39	65	104	52
161.....	24	40	65	32	211.....	32	53	84	42	261.....	39	65	105	52
162.....	24	41	65	32	212.....	32	53	85	42	262.....	39	66	105	52
163.....	24	41	65	33	213.....	32	53	85	43	263.....	39	66	105	53
164.....	25	41	65	33	214.....	32	54	85	43	264.....	40	66	105	53
165.....	25	41	66	33	215.....	32	54	86	43	265.....	40	66	106	53
166.....	25	42	66	33	216.....	32	54	87	43					
167.....	25	42	67	33	217.....	33	54	87	43					
168.....	25	42	67	34	218.....	33	55	87	43					
169.....	25	42	68	34	219.....	33	55	88	43					
170.....	26	42	68	34	220.....	33	55	88	44					
171.....	26	43	68	34	221.....	33	55	89	44					
172.....	26	43	69	34	222.....	33	56	89	44					
173.....	26	43	69	35	223.....	33	56	89	45					
174.....	26	44	69	35	224.....	34	56	89	45					
175.....	26	44	70	35	225.....	34	56	90	45					
176.....	26	44	71	35	226.....	34	57	90	45					
177.....	27	44	71	35	227.....	34	57	91	45					
178.....	27	45	71	35	228.....	34	57	91	46					
179.....	27	45	72	35	229.....	34	57	92	46					
180.....	27	45	72	36	230.....	35	57	92	46					
181.....	27	45	73	36	231.....	35	58	92	46					
182.....	27	46	73	36	232.....	35	58	93	46					
183.....	27	46	73	37	233.....	35	58	93	47					
184.....	28	46	73	37	234.....	35	59	93	47					
185.....	28	46	74	37	235.....	35	59	94	47					
186.....	28	47	74	37	236.....	35	59	95	47					
187.....	28	47	75	37	237.....	36	59	95	47					
188.....	28	47	75	38	238.....	36	60	95	47					
189.....	28	47	76	38	239.....	36	60	96	47					
190.....	29	47	76	38	240.....	36	60	96	48					
191.....	29	48	76	38	241.....	36	60	97	48					
192.....	29	48	77	38	242.....	36	61	97	48					
193.....	29	48	77	39	243.....	36	61	97	49					
194.....	29	49	77	39	244.....	37	61	97	49					
195.....	29	49	78	39	245.....	37	61	98	49					
196.....	29	49	79	39	246.....	37	62	98	49					
197.....	30	49	79	39	247.....	37	62	99	49					
198.....	30	50	79	39	248.....	37	62	99	50					
199.....	30	50	80	39	249.....	37	62	100	50					
200.....	30	50	80	40	250.....	38	62	100	50					

M&IE rates in excess of \$265 should be allocated as follows: 15% (breakfast), 25% (lunch), and 40% (dinner). The remaining 20% is allocable to incidental expenses.

Adapted from the Federal Travel Regulations, 41 CFR Part 301, Appendix B.
Key: B - Breakfast, L - Lunch, D - Dinner, I - Incidentals.