

2022

Documentation Required

Mileage	<u>\$0.53</u> per mile	<u>MapQuest or similar & Approved Expense Report</u>
Per Diem (Low-Cost)	\$15 Breakfast \$15 Lunch <u>\$30 Dinner</u>	Travel Itinerary & Approved Expense Report, no receipts needed Travel Itinerary & Approved Expense Report, no receipts needed Travel Itinerary & Approved Expense Report, no receipts needed
	<u>\$60</u>	Low Cost Localities - all locations in continental US except High Cost localities listed on attachment
Per Diem (High-Cost)	\$18 Breakfast \$18 Lunch <u>\$34 Dinner</u>	Travel Itinerary & Approved Expense Report, no receipts required Travel Itinerary & Approved Expense Report, no receipts required Travel Itinerary & Approved Expense Report, no receipts required
	<u>\$70</u>	High Cost Localities - all locations outside continental US plus High-Cost US localities listed on attachment
Timing Guidelines	Outbound / First Day of Trip Time of Scheduled Departure MIDNIGHT - 9AM = full Per Diem - Breakfast, Lunch, Dinner 9AM-2PM = partial Per Diem - Lunch, Dinner 2PM-MIDNIGHT = PARTIAL PER DIEM - Dinner	
	Return / Last Day of Trip Time of Actual Arrival MIDNIGHT - 11AM = Partial Per Diem - Breakfast 11AM - 6PM = Partial Per Diem - Breakfast, Lunch 6PM - MIDNIGHT = full Per Diem - Breakfast, Lunch, Dinner	
All other reimbursable expenditures	Any amount	Receipt & Approved Expense Report

2022 Special Per Diem Rates

Notice 2021-52

High-cost localities. The following localities are high-cost localities for the specified portion of the calendar year.

Key City	County or Other Defined Location	Portion of Calendar Year
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Arizona

Sedona	City Limits of Sedona	October 1 – December 31, March 1 – April 30, and September 1 – September 30
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California

Los Angeles	Los Angeles, Orange, Ventura, Edwards AFB less the city of Santa Monica	October 1 - October 31 and January 1 - September 30
Mill Valley/San Rafael/Novato	Marin	October 1 – October 31 and June 1 – September 30
Monterey	Monterey	June 1 – August 31
Napa	Napa	October 1 – November 30 and April 1 – September 30
Oakland	Alameda	October 1 – September 30
San Diego	San Diego	February 1 – July 31
San Francisco	San Francisco	October 1 – September 30
San Mateo/Foster City/Belmont	San Mateo	October 1 – September 30
Santa Barbara	Santa Barbara	October 1 – September 30
Santa Monica	City limits of Santa Monica	October 1 – September 30
Sunnyvale/Palo Alto/San Jose	Santa Clara	October 1 – September 30

Colorado

Aspen	Pitkin	October 1 – March 31 and June 1 – September 30
Crested Butte/Gunnison	Gunnison	December 1 – March 31
Denver/Aurora	Denver, Adams, Arapahoe, and Jefferson	October 1 – October 31 and April 1 – September 30
Grand Lake	Grand	December 1 – March 31
Silverthorne/Breckenridge	Summit	December 1 – March 31
Telluride	San Miguel	October 1 – September 30
Vail	Eagle	October 1 – September 30

Delaware

Lewes	Sussex	July 1 – August 31
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District of Columbia

Washington D.C. (also the cities of Alexandria, Falls Church, and Fairfax, 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)	October 1 – September 30
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Florida

Boca Raton/Delray Beach/Jupiter	Palm Beach and Hendry	December 1 – April 30
Fort Lauderdale	Broward	January 1 – April 30
Fort Myers	Lee	February 1 – March 31
Fort Walton Beach/De Funiak Springs	Okaloosa and Walton	June 1 – July 31
Key West	Monroe	October 1 – July 31
Miami	Miami-Dade	December 1 – March 31
Naples	Collier	December 1 – April 30
Vero Beach	Indian River	December 1 – April 30

Georgia

Jekyll Island/Brunswick	Glynn	March 1 – July 31
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Illinois

Chicago	Cook and Lake	October 1 – November 30 and April 1 – September 30
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Maine

Bar Harbor/Rockport	Hancock and Knox	July 1 – August 31
Kennebunk/Kittery/Sanford	York	July 1 – August 31

Maryland

Ocean City	Worcester	July 1 – August 31
Washington, DC Metro Area	Montgomery and Prince George's	October 1 – September 30

Massachusetts

Boston/Cambridge	Suffolk, city of Cambridge	October 1 – September 30
Falmouth	City limits of Falmouth	July 1 – August 31

Hyannis	Barnstable less the city of Falmouth	July 1 – August 31
Martha's Vineyard	Dukes	June 1 – September 30
Nantucket	Nantucket	June 1 – September 30

Michigan

Petoskey	Emmet	July 1 – August 31
Traverse City	Grand Traverse	July 1 – August 31

Montana

Big Sky/West Yellowstone/Gardiner	Gallatin and Park	June 1 – September 30
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New Mexico

Carlsbad	Eddy	October 1 – September 30
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New York

Lake Placid	Essex	July 1 – August 31
New York City	Bronx, Kings, New York, Queens, and Richmond	October 1 – December 31 and March 1 – September 30

Oregon

Portland	Multnomah	October 1 – October 31 and June 1 – September 30
Seaside	Clatsop	July 1 – August 31

Pennsylvania

Hershey	Hershey	June 1 – August 31
Philadelphia	Philadelphia	October 1 – November 30, March 1 – June 30, and September 1 – September 30

Rhode Island

Jamestown/Middletown/Newport	Newport	June 1 – August 31
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South Carolina

Charleston	Charleston, Berkeley, and Dorchester	October 1 – November 30 and March 1 – September 30
Hilton Head	Beaufort	June 1 – August 31

Tennessee

Nashville	Davidson	October 1 – September 30
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Utah

Park City	Summit	December 1 – March 31
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Virginia

Virginia Beach	City of Virginia Beach	June 1 – August 31
Wallops Island	Accomack	July 1 – August 31
Washington, DC Metro Area	Cities of Alexandria, Falls Church, and Fairfax; Counties of Arlington and Fairfax	October 1 – September 30

Washington

Seattle	King	October 1 – September 30
Vancouver	Clark, Cowlitz, and Skamania	October 1 – October 31 and June 1 – September 30

Wyoming

Cody	Park	June 1 – September 30
Jackson/Pinedale	Teton and Sublette	June 1 – September 30

3. Changes in high-cost localities. The list of high-cost localities in this notice differs from the list of high-cost localities in section 5 of Notice 2020-71.

- a. The following locality has been added to the list of high-cost localities: Hilton Head, South Carolina.
- b. The following locality has changed the portion of the year in which it is a high-cost locality: Jamestown/Middletown/Newport, Rhode Island.
- c. The following locality has been removed from the list of high-cost localities: Gulf Breeze, Florida.

SECTION 6. MODIFICATION TO NOTICE 2020-71

The specified period for which Sedona, Arizona is a high cost locality under section 5, paragraph 2 of Notice 2020-71 is modified to be October 1, 2020 - December 31, 2020; March 1, 2021 - April 30, 2021; and September 1, 2021 - September 30, 2021.

This section 6 is effective for per diem allowances for lodging, meal and incidental

expenses, or for meal and incidental expenses only, that are paid to any employee on or after October 1, 2020, for travel away from home on or after October 1, 2020.

SECTION 7. EFFECTIVE DATE

Except as provided in section 6 of this notice, this notice is effective for per diem allowances for lodging, meal and incidental expenses, or for meal and incidental expenses only, that are paid to any employee on or after October 1, 2021, for travel away from home on or after October 1, 2021. For purposes of computing the amount allowable as a deduction for travel away from home, this notice is effective for meal and incidental expenses or for incidental expenses only paid or incurred on or after October 1, 2021. See sections 4.06 and 5.04 of Rev. Proc. 2019-48 (or successor) for transition rules for the last 3 months of calendar year 2021.

SECTION 8. EFFECT ON OTHER DOCUMENTS

Notice 2020-71 is modified and superseded.