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# Per Diem Rates

(For Travel Within the Continental United States)



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## Introduction

This publication is for employers who pay a per diem allowance to employees for business travel away from home, on or after January 1, 1998, within the continental United States (CONUS). 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 16 of Publication 535, *Business Expenses*, or Revenue Procedure 97-59, 1997-52 I.R.B. 31.

**High-low method.** The *Localities Eligible for \$180 (\$40 M&IE) Per Diem Amount Under the High-Low Substantiation Method* chart on pages 2 and 3 lists the localities that are treated under that method as high cost localities for 1998 or the part of the year shown in parenthesis. All other localities within CONUS are eligible for \$113 (\$32 M&IE) per diem under the high-low method.

**Regular federal per diem rate method.** The *Maximum Federal Per Diem Rates* chart that begins on page 4 of this publication gives the regular federal per diem rate, including the separate rate for meals and incidental expenses (M&IE), for each locality.

**Travel outside CONUS.** The federal per diem rates for localities outside CONUS, including Alaska, Hawaii, Puerto Rico, the Northern Mariana Islands, U.S. possessions, and all foreign localities, are published monthly. You can buy the per diem supplement, *Maximum Travel Per Diem Allowances for Foreign Areas*, from the U.S. Government Printing Office. Call (202) 512-1800 (not a toll-free number) or write: U.S. Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7974.

**Per diem rates on the internet.** You can access the federal per diem rates on the internet.

- The rates for travel within CONUS are at:  
[www.fss.gsa.gov](http://www.fss.gsa.gov)
- The rates for travel outside CONUS are at:  
[www.state.gov](http://www.state.gov) or [gopher://gopher.state.gov](mailto:gopher://gopher.state.gov)

**Localities Eligible For \$180 (\$40 M&IE) Per Diem Amount Under the High-Low Substantiation Method\***

<b>Key City</b>	<b>County and Other Defined Location</b>
Arizona Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County
California Los Angeles Napa (April 1–October 31) Palo Alto/San Jose Point Arena/Gualala San Francisco	Los Angeles, Kern, Orange, and Ventura Counties; Edwards Air Force Base; Naval Weapons Center, and Ordnance Test Station, China Lake Napa Santa Clara Mendocino San Francisco
Colorado Aspen Keystone/Silverthorne Telluride Vail (November 1–March 31)	Pitkin Summit San Miguel Eagle
Delaware Lewes (June 1–September 14)	Sussex
District of Columbia Washington, DC	Washington, DC; the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince George's in Maryland
Florida Key West (December 15–April 30) Naples (December 15–April 30)	Monroe Collier
Illinois Chicago	Du Page, Cook, and Lake
Indiana Nashville (June 1–October 31)	Brown
Maine Bar Harbor (July 1–September 14)	Hancock
Maryland Baltimore Ocean City (May 1–September 30) Saint Michael's (April 1–November 30)	For the counties of Montgomery and Prince George's, see District of Columbia. Baltimore and Hartford Worcester Talbot
Massachusetts Boston Cambridge/Lowell Martha's Vineyard (June 1–October 31) Nantucket (June 1–October 31)	Suffolk Middlesex Dukes Nantucket
Nevada Incline Village (June 1–September 30)	All points in the Northern Lake Tahoe area within Washoe County
New Hampshire Hanover (June 1–October 31)	Grafton and Sullivan
New Jersey Ocean City/Cape May (May 15–September 30) Parsippany/Dover	Cape May Morris; Picatinny Arsenal
New Mexico Santa Fe (May 1–October 31)	Santa Fe
New York New York City Tarrytown/White Plains	The boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island; Nassau and Suffolk Counties Westchester
North Carolina Kill Devil/Duck/Outer Banks (May 1–September 30)	Dare

**Localities Eligible For \$180 (\$40 M&IE) Per Diem Amount Under the High-Low Substantiation Method\* — (Continued)**

<b>Key City</b>	<b>County and Other Defined Location</b>
Pennsylvania Philadelphia	Philadelphia; city of Bala Cynwyd in Montgomery County
Rhode Island Newport/Block Island (May 1-October 14)	Newport and Washington
South Carolina Hilton Head (March 1-September 30)	Beaufort
Myrtle Beach (May 1-September 30)	Horry; Myrtle Beach Air Force Base
Utah Park City (December 1-March 31)	Summit
Virginia	For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudon, see District of Columbia.
Washington Friday Harbor (June 1-October 31)	San Juan
Seattle	King
Wyoming Jackson (June 1-October 14)	Teton

\*The per diem rate for all other localities within the continental United States is \$113 (\$32 M&IE).

**Maximum Federal Per Diem Rates\***

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2, 3</sup>					
CONUS, Standard rate . . . . .		\$50 . . . . .		\$30 . . . . .		\$80
(Applies to all locations within 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 subsistence allowances. See parts 302-2, 302-4, and 302-5 of this subtitle.)						
<b>ALABAMA</b>						
Birmingham . . . . .	Jefferson . . . . .	64 . . . . .		38 . . . . .		102
Gulf Shores . . . . .	Baldwin . . . . .					
(May 1-September 30) . . . . .		104 . . . . .		34 . . . . .		138
(October 1-April 30). . . . .		60 . . . . .		34 . . . . .		94
Huntsville . . . . .	Madison . . . . .	64 . . . . .		34 . . . . .		98
Mobile . . . . .	Mobile . . . . .	62 . . . . .		38 . . . . .		100
Montgomery . . . . .	Montgomery . . . . .	67 . . . . .		30 . . . . .		97
<b>ARIZONA</b>						
Casa Grande . . . . .	Pinal . . . . .					
(January 1-April 30) . . . . .		61 . . . . .		30 . . . . .		91
(May 1-December 31) . . . . .		54 . . . . .		30 . . . . .		84
Chinle . . . . .	Apache . . . . .					
(April 1-October 31). . . . .		93 . . . . .		30 . . . . .		123
(November 1-March 31) . . . . .		60 . . . . .		30 . . . . .		90
Flagstaff. . . . .	All points in Coconino County not covered under Grand Canyon per diem area.					
(April 1-October 31). . . . .		79 . . . . .		34 . . . . .		113
(November 1-March 31) . . . . .		59 . . . . .		34 . . . . .		93
Grand Canyon . . . . .	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County.	111 . . . . .		38 . . . . .		149
Kayenta . . . . .	Navajo . . . . .					
(April 1-October 31). . . . .		105 . . . . .		30 . . . . .		135
(November 1-March 31) . . . . .		68 . . . . .		30 . . . . .		98
Phoenix/Scottsdale . . . . .	Maricopa . . . . .					
(October 1-May 14). . . . .		106 . . . . .		38 . . . . .		144
(May 15-September 30) . . . . .		72 . . . . .		38 . . . . .		110
Prescott . . . . .	Yavapai . . . . .	59 . . . . .		34 . . . . .		93
Sierra Vista . . . . .	Cochise . . . . .	56 . . . . .		30 . . . . .		86
Tucson . . . . .	Pima County; Davis-Monthan AFB.					
(November 1-May 31) . . . . .		85 . . . . .		34 . . . . .		119
(June 1-October 31) . . . . .		67 . . . . .		34 . . . . .		101
Yuma . . . . .	Yuma . . . . .	64 . . . . .		30 . . . . .		94
<b>ARKANSAS</b>						
Little Rock . . . . .	Pulaski. . . . .	61 . . . . .		30 . . . . .		91
<b>CALIFORNIA</b>						
Clearlake . . . . .	Lake . . . . .	65 . . . . .		34 . . . . .		99
Death Valley . . . . .	Inyo . . . . .	93 . . . . .		42 . . . . .		135
Eureka . . . . .	Humboldt . . . . .	76 . . . . .		34 . . . . .		110
Fresno . . . . .	Fresno . . . . .	70 . . . . .		34 . . . . .		104

\*Effective for travel on or after January 1, 1998  
 Source: Federal Travel Regulations, Maximum Federal Per Diem Rates (41 CFR Part 301-7)

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2,3</sup>					
Los Angeles . . . . .	Los Angeles, Kern, Orange and Ventura Counties; Edwards AFB; Naval Weapons Center and Ordnance Test Station, China Lake	109 . . . . .		42 . . . . .		151
Mammoth Lakes/Bridgeport . . . . .	Mono . . . . .	83 . . . . .		42 . . . . .		125
Merced . . . . .	Merced . . . . .	54 . . . . .		34 . . . . .		88
Modesto . . . . .	Stanislaus . . . . .	63 . . . . .		34 . . . . .		97
Monterey . . . . .	Monterey . . . . .	94 . . . . .		38 . . . . .		132
Napa . . . . .	Napa . . . . .					
(April 1-October 31) . . . . .		116 . . . . .		42 . . . . .		158
(November 1-March 31) . . . . .		103 . . . . .		42 . . . . .		145
Oakhurst/Madera . . . . .	Madera . . . . .	61 . . . . .		30 . . . . .		91
Oakland . . . . .	Alameda, Contra Costa and Marin . . . . .	111 . . . . .		34 . . . . .		145
Ontario . . . . .	San Bernardino . . . . .	66 . . . . .		38 . . . . .		104
Palm Springs . . . . .	Riverside . . . . .					
(November 1-May 31) . . . . .		81 . . . . .		38 . . . . .		119
(June 1-October 31) . . . . .		50 . . . . .		38 . . . . .		88
Palo Alto/San Jose . . . . .	Santa Clara . . . . .	116 . . . . .		42 . . . . .		158
Point Arena/Gualala . . . . .	Mendicino . . . . .	120 . . . . .		42 . . . . .		162
Redding . . . . .	Shasta . . . . .	53 . . . . .		34 . . . . .		87
Redwood City/San Mateo . . . . .	San Mateo . . . . .	87 . . . . .		38 . . . . .		125
Sacramento . . . . .	Sacramento . . . . .	81 . . . . .		38 . . . . .		119
San Diego . . . . .	San Diego . . . . .	93 . . . . .		38 . . . . .		131
San Francisco . . . . .	San Francisco . . . . .	120 . . . . .		42 . . . . .		162
San Luis Obispo . . . . .	San Luis Obispo . . . . .	66 . . . . .		38 . . . . .		104
Santa Barbara . . . . .	Santa Barbara . . . . .	98 . . . . .		34 . . . . .		132
Santa Cruz . . . . .	Santa Cruz . . . . .					
(June 1-September 30) . . . . .		87 . . . . .		38 . . . . .		125
(October 1-May 31) . . . . .		51 . . . . .		38 . . . . .		89
Santa Rosa . . . . .	Sonoma . . . . .	64 . . . . .		38 . . . . .		102
South Lake Tahoe . . . . .	El Dorado (See also Stateline, NV.) . . . . .	96 . . . . .		38 . . . . .		134
Stockton . . . . .	San Joaquin . . . . .	55 . . . . .		34 . . . . .		89
Tahoe City . . . . .	Placer . . . . .	94 . . . . .		38 . . . . .		132
Visalia . . . . .	Tulare . . . . .	55 . . . . .		38 . . . . .		93
West Sacramento . . . . .	Yolo . . . . .	88 . . . . .		30 . . . . .		118
Yosemite Nat'l Park . . . . .	Mariposa . . . . .					
(April 1-October 31) . . . . .		87 . . . . .		42 . . . . .		129
(November 1-March 31) . . . . .		59 . . . . .		42 . . . . .		101
<b>COLORADO</b>						
Aspen . . . . .	Pitkin . . . . .	145 . . . . .		42 . . . . .		187
Boulder . . . . .	Boulder . . . . .					
(May 1-October 31) . . . . .		92 . . . . .		38 . . . . .		130
(November 1-April 30) . . . . .		70 . . . . .		38 . . . . .		108
Colorado Springs . . . . .	El Paso . . . . .					
(April 1-October 31) . . . . .		76 . . . . .		30 . . . . .		106
(November 1-March 31) . . . . .		63 . . . . .		30 . . . . .		93
Cortez . . . . .	Montezuma . . . . .					
(May 1-September 30) . . . . .		57 . . . . .		30 . . . . .		87
(October 1-April 30) . . . . .		50 . . . . .		30 . . . . .		80
Denver . . . . .	Denver, Adams, Arapahoe and Jefferson . . . . .	92 . . . . .		34 . . . . .		126
Durango . . . . .	La Plata . . . . .					
(June 1-October 31) . . . . .		100 . . . . .		34 . . . . .		134
(November 1-May 31) . . . . .		50 . . . . .		34 . . . . .		84
Fort Collins/Loveland . . . . .	Larimer . . . . .	55 . . . . .		30 . . . . .		85
Glenwood Springs . . . . .	Garfield . . . . .	69 . . . . .		34 . . . . .		103
Grand Junction . . . . .	Mesa . . . . .	56 . . . . .		30 . . . . .		86
Gunnison . . . . .	Gunnison . . . . .					
(June 1-September 30) . . . . .		62 . . . . .		30 . . . . .		92
(October 1-May 31) . . . . .		50 . . . . .		30 . . . . .		80

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2, 3</sup>					
Keystone/Silverthorne . . . . .	Summit . . . . .	170 . . . . .		42 . . . . .		212
Montrose . . . . .	Montrose . . . . .	60 . . . . .		30 . . . . .		90
Pueblo . . . . .	Pueblo . . . . .					
(June 1-September 30) . . . . .	. . . . .	67 . . . . .		30 . . . . .		97
(October 1-May 31) . . . . .	. . . . .	57 . . . . .		30 . . . . .		87
Steamboat Springs . . . . .	Routt . . . . .					
(December 1-March 31) . . . . .	. . . . .	97 . . . . .		34 . . . . .		131
(April 1-November 30) . . . . .	. . . . .	50 . . . . .		34 . . . . .		84
Telluride . . . . .	San Miguel . . . . .					
(November 1-March 31) . . . . .	. . . . .	129 . . . . .		38 . . . . .		167
(April 1-October 31) . . . . .	. . . . .	110 . . . . .		38 . . . . .		148
Trinidad . . . . .	Las Animas . . . . .					
(June 1-September 30) . . . . .	. . . . .	67 . . . . .		30 . . . . .		97
(October 1-May 31) . . . . .	. . . . .	50 . . . . .		30 . . . . .		80
Vail . . . . .	Eagle . . . . .					
(November 1-March 31) . . . . .	. . . . .	226 . . . . .		42 . . . . .		268
(April 1-October 31) . . . . .	. . . . .	99 . . . . .		42 . . . . .		141
<b>CONNECTICUT</b>						
Bridgeport/Danbury . . . . .	Fairfield . . . . .	96 . . . . .		38 . . . . .		134
Hartford . . . . .	Hartford and Middlesex . . . . .	91 . . . . .		30 . . . . .		121
New Haven . . . . .	New Haven . . . . .	87 . . . . .		30 . . . . .		117
New London/Groton . . . . .	New London . . . . .					
(June 1-October 31) . . . . .	. . . . .	87 . . . . .		34 . . . . .		121
(November 1-May 31) . . . . .	. . . . .	50 . . . . .		34 . . . . .		84
Putnam/Danielson . . . . .	Windham . . . . .	84 . . . . .		30 . . . . .		114
Salisbury/Lakeville . . . . .	Litchfield . . . . .	69 . . . . .		34 . . . . .		103
Vernon . . . . .	Tolland . . . . .	54 . . . . .		30 . . . . .		84
<b>DELAWARE</b>						
Dover . . . . .	Kent . . . . .					
(May 1-September 30) . . . . .	. . . . .	60 . . . . .		34 . . . . .		94
(October 1-April 30) . . . . .	. . . . .	54 . . . . .		34 . . . . .		88
Lewes . . . . .	Sussex . . . . .					
(June 1-September 14) . . . . .	. . . . .	123 . . . . .		38 . . . . .		161
(September 15-May 31) . . . . .	. . . . .	92 . . . . .		38 . . . . .		130
Wilmington . . . . .	New Castle . . . . .	93 . . . . .		38 . . . . .		131
<b>DISTRICT OF COLUMBIA</b>						
Washington, DC (also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington, Loudoun, and Fairfax in Virginia; and the counties of Montgomery and Prince George's in Maryland. See also Maryland and Virginia.)		126 . . . . .		42 . . . . .		168
<b>FLORIDA</b>						
Altamonte Springs . . . . .	Seminole . . . . .	81 . . . . .		34 . . . . .		115
Bradenton . . . . .	Manatee . . . . .					
(January 1-May 14) . . . . .	. . . . .	76 . . . . .		30 . . . . .		106
(May 15-December 31) . . . . .	. . . . .	50 . . . . .		30 . . . . .		80
Cocoa Beach . . . . .	Brevard . . . . .	84 . . . . .		34 . . . . .		118
Daytona Beach . . . . .	Volusia . . . . .					
(February 1-August 31) . . . . .	. . . . .	90 . . . . .		34 . . . . .		124
(September 1-January 31) . . . . .	. . . . .	54 . . . . .		34 . . . . .		88
Fort Lauderdale . . . . .	Broward . . . . .					
(December 15-April 30) . . . . .	. . . . .	104 . . . . .		34 . . . . .		138
(May 1-December 14) . . . . .	. . . . .	72 . . . . .		34 . . . . .		106
Fort Myers . . . . .	Lee . . . . .					
(January 1-April 30) . . . . .	. . . . .	98 . . . . .		34 . . . . .		132
(May 1-December 31) . . . . .	. . . . .	53 . . . . .		34 . . . . .		87
Fort Pierce . . . . .	Saint Lucie . . . . .					
(December 1-April 30) . . . . .	. . . . .	61 . . . . .		30 . . . . .		91
(May 1-November 30) . . . . .	. . . . .	50 . . . . .		30 . . . . .		80
Fort Walton Beach . . . . .	Oklaloosa . . . . .	80 . . . . .		30 . . . . .		110

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2, 3</sup>					
Gainesville . . . . .	Alachua . . . . .	64 . . . . .		34 . . . . .		98
Gulf Breeze . . . . .	Santa Rosa . . . . .	65 . . . . .		34 . . . . .		99
Jacksonville. . . . .	Duval County; Naval Station Mayport	73 . . . . .		30 . . . . .		103
Key West . . . . .	Monroe					
(December 15-April 30). . . . .	. . . . .	147 . . . . .		42 . . . . .		189
(May 1-December 14) . . . . .	. . . . .	94 . . . . .		42 . . . . .		136
Kissimmee . . . . .	Osceola . . . . .	74 . . . . .		30 . . . . .		104
Lakeland . . . . .	Polk . . . . .	63 . . . . .		30 . . . . .		93
Miami . . . . .	Dade					
(December 15-April 30). . . . .	. . . . .	89 . . . . .		42 . . . . .		131
(May 1-December 14) . . . . .	. . . . .	71 . . . . .		42 . . . . .		113
Naples . . . . .	Collier					
(December 15-April 30). . . . .	. . . . .	126 . . . . .		38 . . . . .		164
(May 1-December 14) . . . . .	. . . . .	65 . . . . .		38 . . . . .		103
Orlando . . . . .	Orange. . . . .	77 . . . . .		34 . . . . .		111
Panama City . . . . .	Bay					
(March 1-September 14) . . . . .	. . . . .	77 . . . . .		30 . . . . .		107
(September 15-February 29)	. . . . .	59 . . . . .		30 . . . . .		89
Pensacola . . . . .	Escambia . . . . .	59 . . . . .		34 . . . . .		93
Punta Gorda . . . . .	Charlotte					
(December 15-April 14). . . . .	. . . . .	76 . . . . .		34 . . . . .		110
(April 15-December 14). . . . .	. . . . .	54 . . . . .		34 . . . . .		88
Saint Augustine . . . . .	Saint Johns . . . . .	65 . . . . .		34 . . . . .		99
Sarasota . . . . .	Sarasota					
(December 15-April 30). . . . .	. . . . .	89 . . . . .		34 . . . . .		123
(May 1-December 14) . . . . .	. . . . .	52 . . . . .		34 . . . . .		86
Stuart . . . . .	Martin					
(January 1-April 30). . . . .	. . . . .	69 . . . . .		34 . . . . .		103
(May 1-December 31) . . . . .	. . . . .	63 . . . . .		34 . . . . .		97
Tallahassee . . . . .	Leon					
Tampa/St. Petersburg. . . . .	Hillsborough and Pinellas					
(January 1-April 30). . . . .	. . . . .	103 . . . . .		38 . . . . .		141
(May 1-December 31) . . . . .	. . . . .	81 . . . . .		38 . . . . .		119
Vero Beach. . . . .	Indian River					
(January 15-April 30) . . . . .	. . . . .	63 . . . . .		30 . . . . .		93
(May 1-January 14) . . . . .	. . . . .	50 . . . . .		30 . . . . .		80
West Palm Beach . . . . .	Palm Beach					
(January 1-April 30). . . . .	. . . . .	94 . . . . .		38 . . . . .		132
(May 1-December 31) . . . . .	. . . . .	67 . . . . .		38 . . . . .		105
<b>GEORGIA</b>						
Albany . . . . .	Dougherty. . . . .	58 . . . . .		30 . . . . .		88
Athens . . . . .	Clarke . . . . .	58 . . . . .		34 . . . . .		92
Atlanta . . . . .	Clayton, De Kalb, Fulton, Cobb, and Gwinnett	97 . . . . .		38 . . . . .		135
Augusta . . . . .	Richmond . . . . .	70 . . . . .		30 . . . . .		100
Columbus . . . . .	Muscogee. . . . .	63 . . . . .		30 . . . . .		93
Conyers . . . . .	Rockdale . . . . .	65 . . . . .		30 . . . . .		95
Macon . . . . .	Bibb . . . . .	86 . . . . .		30 . . . . .		116
Savannah . . . . .	Chatham . . . . .	71 . . . . .		34 . . . . .		105
<b>IDAHO</b>						
Boise . . . . .	Ada . . . . .	68 . . . . .		34 . . . . .		102
Coeur d'Alene . . . . .	Kootenai					
(May 1-September 30) . . . . .	. . . . .	56 . . . . .		34 . . . . .		90
(October 1-April 30). . . . .	. . . . .	50 . . . . .		34 . . . . .		84
Idaho Falls . . . . .	Bonneville. . . . .	56 . . . . .		34 . . . . .		90
Ketchum/Sun Valley . . . . .	Blaine . . . . .	87 . . . . .		38 . . . . .		125

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2, 3</sup>					
McCall . . . . .	Valley . . . . .	59 . . . . .		34 . . . . .		93
Stanley . . . . .	Custer					
(June 1–September 30), . . . . .	. . . . .	57 . . . . .		34 . . . . .		91
(October 1–May 31). . . . .	. . . . .	50 . . . . .		34 . . . . .		84
<b>ILLINOIS</b>						
Aurora/Elgin. . . . .	Kane . . . . .	59 . . . . .		30 . . . . .		89
Champaign/Urbana . . . . .	Champaign . . . . .	56 . . . . .		34 . . . . .		90
Chicago . . . . .	Du Page, Cook and Lake . . . . .	120 . . . . .		42 . . . . .		162
Joliet. . . . .	Will . . . . .	52 . . . . .		30 . . . . .		82
Peoria . . . . .	Peoria . . . . .	54 . . . . .		34 . . . . .		88
Rock Island . . . . .	Rock Island . . . . .	85 . . . . .		30 . . . . .		115
Rockford . . . . .	Winnebago . . . . .	65 . . . . .		38 . . . . .		103
Springfield . . . . .	Sangamon. . . . .	55 . . . . .		30 . . . . .		85
<b>INDIANA</b>						
Bloomington/Crane . . . . .	Monroe and Martin . . . . .	56 . . . . .		34 . . . . .		90
Carmel . . . . .	Hamilton					
(June 1–September 30), . . . . .	. . . . .	82 . . . . .		38 . . . . .		120
(October 1–May 31). . . . .	. . . . .	73 . . . . .		38 . . . . .		111
Fort Wayne . . . . .	Allen . . . . .	52 . . . . .		30 . . . . .		82
Indianapolis. . . . .	Marion County; Fort Benjamin Harrison	79 . . . . .		38 . . . . .		117
Lafayette . . . . .	Tippecanoe . . . . .	54 . . . . .		34 . . . . .		88
Madison . . . . .	Jefferson . . . . .	52 . . . . .		30 . . . . .		82
Michigan City . . . . .	La Porte . . . . .	57 . . . . .		30 . . . . .		87
Muncie . . . . .	Delaware . . . . .	52 . . . . .		30 . . . . .		82
Nashville . . . . .	Brown					
(June 1–October 31) . . . . .	. . . . .	117 . . . . .		30 . . . . .		147
(November 1–May 31) . . . . .	. . . . .	65 . . . . .		30 . . . . .		95
South Bend. . . . .	St. Joseph . . . . .	61 . . . . .		30 . . . . .		91
Valparaiso/Burlington Beach . . . . .	Porter . . . . .	65 . . . . .		30 . . . . .		95
<b>IOWA</b>						
Bettendorf/Davenport . . . . .	Scott . . . . .	60 . . . . .		30 . . . . .		90
Cedar Rapids . . . . .	Linn . . . . .	52 . . . . .		34 . . . . .		86
Des Moines. . . . .	Polk . . . . .	68 . . . . .		30 . . . . .		98
<b>KANSAS</b>						
Kansas City. . . . .	Johnson and Wyandotte (See also Kansas City, MO.)	88 . . . . .		42 . . . . .		130
Wichita . . . . .	Sedgwick . . . . .	62 . . . . .		34 . . . . .		96
<b>KENTUCKY</b>						
Covington . . . . .	Kenton. . . . .	64 . . . . .		34 . . . . .		98
Florence . . . . .	Boone . . . . .	59 . . . . .		30 . . . . .		89
Lexington . . . . .	Fayette . . . . .	62 . . . . .		34 . . . . .		96
Louisville . . . . .	Jefferson . . . . .	71 . . . . .		38 . . . . .		109
<b>LOUISIANA</b>						
Baton Rouge . . . . .	East Baton Rouge Parish.	67 . . . . .		34 . . . . .		101
Bossier City. . . . .	Bossier Parish . . . . .	60 . . . . .		30 . . . . .		90
Gonzales . . . . .	Ascension Parish. . . . .	57 . . . . .		30 . . . . .		87
Lake Charles . . . . .	Calcasieu Parish . . . . .	83 . . . . .		30 . . . . .		113
New Orleans . . . . .	Parishes of Jefferson, Orleans, Plaquemines, and St. Bernard	88 . . . . .		42 . . . . .		130
Opelouses . . . . .	St. Landry . . . . .	62 . . . . .		30 . . . . .		92
Shreveport . . . . .	Caddo Parish. . . . .	60 . . . . .		34 . . . . .		94
St. Francisville . . . . .	West Feliciana . . . . .	88 . . . . .		30 . . . . .		118



Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2, 3</sup>					
<b>MAINE</b>						
Bangor . . . . .	Penobscot					
(July 1-October 31) . . . . .		59 . . . . .		30 . . . . .		89
(November 1-June 30) . . . . .		50 . . . . .		30 . . . . .		80
Bar Harbor . . . . .	Hancock					
(July 1-September 14) . . . . .		138 . . . . .		34 . . . . .		172
(September 15-June 30) . . . . .		63 . . . . .		34 . . . . .		97
Bath . . . . .	Sagadahoc					
(June 1-September 30) . . . . .		61 . . . . .		30 . . . . .		91
(October 1-May 31) . . . . .		52 . . . . .		30 . . . . .		82
Calais . . . . .	Washington					
(July 1-September 30) . . . . .		59 . . . . .		30 . . . . .		89
(October 1-June 30) . . . . .		50 . . . . .		30 . . . . .		80
Kennebunk/Sanford . . . . .	York					
(May 1-September 30) . . . . .		91 . . . . .		34 . . . . .		125
(October 1-April 30) . . . . .		59 . . . . .		34 . . . . .		93
Kittery . . . . .	Portsmouth Naval Shipyard (See also Portsmouth, NH.)					
(June 1-October 31) . . . . .		81 . . . . .		34 . . . . .		115
(November 1-May 31) . . . . .		57 . . . . .		34 . . . . .		91
Portland . . . . .	Cumberland					
(July 1-October 31) . . . . .		86 . . . . .		38 . . . . .		124
(November 1-June 30) . . . . .		63 . . . . .		38 . . . . .		101
Rockport . . . . .	Knox					
(June 15-October 31) . . . . .		102 . . . . .		34 . . . . .		136
(November 1-June 14) . . . . .		58 . . . . .		34 . . . . .		92
Wiscasset . . . . .	Lincoln					
(July 1-September 14) . . . . .		100 . . . . .		30 . . . . .		130
(September 15-June 30) . . . . .		64 . . . . .		30 . . . . .		94
<b>MARYLAND</b>						
(For the counties of Montgomery and Prince George's, see District of Columbia.)						
Annapolis . . . . .	Anne Arundel . . . . .	96 . . . . .		38 . . . . .		134
Baltimore . . . . .	Baltimore and Harford . . . . .	110 . . . . .		38 . . . . .		148
Columbia . . . . .	Howard . . . . .	92 . . . . .		42 . . . . .		134
Frederick . . . . .	Frederick . . . . .	56 . . . . .		38 . . . . .		94
Grasonville . . . . .	Queen Annes . . . . .	59 . . . . .		34 . . . . .		93
Hagerstown . . . . .	Washington . . . . .	54 . . . . .		30 . . . . .		84
Lexington Park/St.Inigoes/ Leonardtown . . . . .	Saint Mary's . . . . .	59 . . . . .		34 . . . . .		93
Lusby . . . . .	Calvert . . . . .	59 . . . . .		34 . . . . .		93
Ocean City . . . . .	Worcester . . . . .					
(May 1-September 30) . . . . .		145 . . . . .		42 . . . . .		187
(October 1-April 30) . . . . .		50 . . . . .		42 . . . . .		92
Salisbury . . . . .	Wicomico . . . . .	58 . . . . .		34 . . . . .		92
St. Michaels . . . . .	Talbot . . . . .					
(April 1-November 30) . . . . .		130 . . . . .		38 . . . . .		168
(December 1-March 31) . . . . .		103 . . . . .		38 . . . . .		141
<b>MASSACHUSETTS</b>						
Andover . . . . .	Essex . . . . .	78 . . . . .		38 . . . . .		116
Boston . . . . .	Suffolk . . . . .	116 . . . . .		42 . . . . .		158
Cambridge/Lowell . . . . .	Middlesex . . . . .					
(April 1-November 30) . . . . .		127 . . . . .		34 . . . . .		161
(December 1-March 31) . . . . .		116 . . . . .		34 . . . . .		150
Greenfield/South Deerfield . . . . .	Franklin . . . . .	55 . . . . .		30 . . . . .		85
Hyannis . . . . .	Barnstable . . . . .					
(July 1-September 30) . . . . .		104 . . . . .		38 . . . . .		142
(October 1-June 30) . . . . .		55 . . . . .		38 . . . . .		93
Martha's Vineyard . . . . .	Dukes . . . . .					
(June 1-October 31) . . . . .		159 . . . . .		42 . . . . .		201
(November 1-May 31) . . . . .		92 . . . . .		42 . . . . .		134
Nantucket . . . . .	Nantucket . . . . .					
(June 1-October 31) . . . . .		149 . . . . .		42 . . . . .		191
(November 1-May 31) . . . . .		92 . . . . .		42 . . . . .		134
Northampton . . . . .	Hampshire . . . . .	68 . . . . .		30 . . . . .		98

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2, 3</sup>					
Pittsfield . . . . .	Berkshire . . . . .	52 . . . . .		34 . . . . .		86
Plymouth . . . . .	Plymouth					
(June 15–October 31) . . . . .	. . . . .	92 . . . . .		30 . . . . .		122
(November 1–June 14) . . . . .	. . . . .	70 . . . . .		30 . . . . .		100
Quincy . . . . .	Norfolk . . . . .	77 . . . . .		34 . . . . .		111
Springfield . . . . .	Hampden . . . . .	67 . . . . .		30 . . . . .		97
Taunton/New Bedford . . . . .	Bristol . . . . .	64 . . . . .		30 . . . . .		94
Worcester . . . . .	Worcester . . . . .	61 . . . . .		30 . . . . .		91
<b>MICHIGAN</b>						
Ann Arbor . . . . .	Washtenaw . . . . .	75 . . . . .		30 . . . . .		105
Charlevoix . . . . .	Charlevoix					
(June 1–September 30) . . . . .	. . . . .	70 . . . . .		30 . . . . .		100
(October 1–May 31) . . . . .	. . . . .	50 . . . . .		30 . . . . .		80
Detroit . . . . .	Wayne . . . . .	89 . . . . .		38 . . . . .		127
East Lansing/Lansing . . . . .	Ingham . . . . .	72 . . . . .		30 . . . . .		102
Flint . . . . .	Genesee . . . . .	57 . . . . .		30 . . . . .		87
Frankfort . . . . .	Benzie . . . . .	76 . . . . .		30 . . . . .		106
Gaylord . . . . .	Otsego . . . . .	59 . . . . .		34 . . . . .		93
Grand Rapids . . . . .	Kent . . . . .	62 . . . . .		34 . . . . .		96
Holland . . . . .	Ottawa . . . . .	64 . . . . .		30 . . . . .		94
Kalamazoo . . . . .	Kalamazoo . . . . .	54 . . . . .		30 . . . . .		84
Leland . . . . .	Leelanau					
(May 1–September 30) . . . . .	. . . . .	100 . . . . .		30 . . . . .		130
(October 1–April 30) . . . . .	. . . . .	53 . . . . .		30 . . . . .		83
Mackinac Island . . . . .	Mackinac					
(June 1–September 30) . . . . .	. . . . .	94 . . . . .		38 . . . . .		132
(October 1–May 31) . . . . .	. . . . .	61 . . . . .		38 . . . . .		99
Manistee . . . . .	Manistee					
(June 1–September 30) . . . . .	. . . . .	63 . . . . .		30 . . . . .		93
(October 1–May 31) . . . . .	. . . . .	50 . . . . .		30 . . . . .		80
Midland . . . . .	Midland . . . . .	58 . . . . .		30 . . . . .		88
Mount Pleasant . . . . .	Isabella . . . . .	56 . . . . .		30 . . . . .		86
Muskegon . . . . .	Muskegon . . . . .	61 . . . . .		30 . . . . .		91
Ontonagon . . . . .	Ontonagon . . . . .	55 . . . . .		30 . . . . .		85
Petoskey . . . . .	Emmet					
(June 1–October 31) . . . . .	. . . . .	56 . . . . .		34 . . . . .		90
(November 1–May 31) . . . . .	. . . . .	50 . . . . .		34 . . . . .		84
Pontiac/Troy . . . . .	Oakland . . . . .	93 . . . . .		38 . . . . .		131
Sault Ste. Marie . . . . .	Chippewa					
(June 1–October 31) . . . . .	. . . . .	77 . . . . .		34 . . . . .		111
(November 1–May 31) . . . . .	. . . . .	60 . . . . .		34 . . . . .		94
South Haven . . . . .	Van Buren					
(May 1–September 30) . . . . .	. . . . .	85 . . . . .		30 . . . . .		115
(October 1–April 30) . . . . .	. . . . .	54 . . . . .		30 . . . . .		84
Traverse City . . . . .	Grand Traverse					
(May 1–September 30) . . . . .	. . . . .	97 . . . . .		34 . . . . .		131
(October 1–April 30) . . . . .	. . . . .	58 . . . . .		34 . . . . .		92
Warren . . . . .	Macomb . . . . .	61 . . . . .		30 . . . . .		91

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2,3</sup>					
<b>MINNESOTA</b>						
Duluth . . . . .	St. Louis	66 . . . . .		38 . . . . .		104
(June 1-September 30). . . . .		57 . . . . .		38 . . . . .		95
(October 1-May 31). . . . .		91 . . . . .		38 . . . . .		129
Minneapolis/St. Paul . . . . .	Anoka, Hennepin, and Ramsey Counties; Fort Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO), Rosemount.					
Rochester . . . . .	Olmstead . . . . .	68 . . . . .		30 . . . . .		98
<b>MISSISSIPPI</b>						
Biloxi/Gulfport/Pascagoula/Bay St. Louis . . . . .	Harrison, Jackson, and Hancock . . . . .	79 . . . . .		34 . . . . .		113
Jackson . . . . .	Hinds . . . . .	65 . . . . .		34 . . . . .		99
Ridgeland . . . . .	Madison . . . . .	55 . . . . .		34 . . . . .		89
Robinsonville . . . . .	Tunica . . . . .	51 . . . . .		30 . . . . .		81
Vicksburg . . . . .	Warren. . . . .	56 . . . . .		30 . . . . .		86
<b>MISSOURI</b>						
Branson . . . . .	Taney	68 . . . . .		30 . . . . .		98
(May 1-October 31). . . . .		54 . . . . .		30 . . . . .		84
(November 1-April 30) . . . . .		54 . . . . .		30 . . . . .		84
Cape Girardeau . . . . .	Cape Girardeau . . . . .	54 . . . . .		30 . . . . .		84
Hannibal . . . . .	Marion . . . . .	55 . . . . .		30 . . . . .		85
Jefferson City . . . . .	Cole . . . . .	52 . . . . .		30 . . . . .		82
Kansas City. . . . .	Clay, Jackson, and Platte (See also Kansas City, KS.)	88 . . . . .		42 . . . . .		130
Lake Ozark . . . . .	Miller . . . . .	55 . . . . .		34 . . . . .		89
Osage Beach . . . . .	Camden . . . . .	55 . . . . .		34 . . . . .		89
Springfield . . . . .	Greene . . . . .	53 . . . . .		34 . . . . .		87
St. Louis . . . . .	St. Charles and St. Louis . . . . .	75 . . . . .		42 . . . . .		117
<b>MONTANA</b>						
Great Falls . . . . .	Cascade . . . . .	52 . . . . .		30 . . . . .		82
Polson/Kalispell . . . . .	Lake . . . . .	54 . . . . .		30 . . . . .		84
West Yellowstone Park . . . . .	Gallatin. . . . .	52 . . . . .		30 . . . . .		82
<b>NEBRASKA</b>						
Lincoln . . . . .	Lancaster . . . . .	51 . . . . .		30 . . . . .		81
Omaha . . . . .	Douglas . . . . .	67 . . . . .		34 . . . . .		101
<b>NEVADA</b>						
Elko . . . . .	All points in Elko County excluding Wendover . . . . .	57 . . . . .		30 . . . . .		87
Incline Village** . . . . .	All points in the Northern Lake Tahoe Area within Washoe County . . . . .	119 . . . . .		38 . . . . .		157
(June 1-September 30). . . . .		76 . . . . .		38 . . . . .		114
(October 1-May 31). . . . .		80 . . . . .		38 . . . . .		118
Las Vegas . . . . .	Clark County; Nellis AFB. . . . .					
Reno. . . . .	All points in Washoe County not covered under Incline Village per diem locality . . . . .	57 . . . . .		34 . . . . .		91
Stateline. . . . .	Douglas (See also South Lake Tahoe, CA.). . . . .	96 . . . . .		38 . . . . .		134
Winnemucca . . . . .	Humboldt . . . . .	51 . . . . .		30 . . . . .		81

\*\*Denotes independent cities

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2, 3</sup>					
<b>NEW HAMPSHIRE</b>						
Concord . . . . .	Merrimack	68 . . . . .		30 . . . . .		98
(June 1-October 31) . . . . .						
(November 1-May 31) . . . . .		50 . . . . .		30 . . . . .		80
Conway . . . . .	Carroll					
(June 1-October 31) . . . . .		81 . . . . .		34 . . . . .		115
(November 1-May 31) . . . . .		54 . . . . .		34 . . . . .		88
Durham . . . . .	Strafford					
(May 1-October 31) . . . . .		71 . . . . .		30 . . . . .		101
(November 1-April 30) . . . . .		63 . . . . .		30 . . . . .		93
Hanover . . . . .	Grafton and Sullivan					
(June 1-October 31) . . . . .		113 . . . . .		38 . . . . .		151
(November 1-May 31) . . . . .		86 . . . . .		38 . . . . .		124
Laconia . . . . .	Belknap					
Manchester . . . . .	Hillsborough					
Portsmouth/Newington . . . . .	Rockingham County; Pease AFB (See also Kittery, ME.)					
(June 1-October 31) . . . . .		81 . . . . .		34 . . . . .		115
(November 1-May 31) . . . . .		57 . . . . .		34 . . . . .		91
<b>NEW JERSEY</b>						
Atlantic City . . . . .	Atlantic					
Belle Mead . . . . .	Somerset					
Cherry Hill/Camden/Moorestown	Camden					
Flemington . . . . .	Hunterdon					
Freehold/Eatontown . . . . .	Monmouth County; Fort Monmouth.					
Millville . . . . .	Cumberland					
Newark . . . . .	Bergen, Essex, Hudson, Passaic, and Union.					
Ocean City/Cape May . . . . .	Cape May					
(May 15-September 30) . . . . .		165 . . . . .		30 . . . . .		195
(October 1-May 14) . . . . .		95 . . . . .		30 . . . . .		125
Parsippany/Dover . . . . .	Morris County; Picatinny Arsenal					
Piscataway/Edison . . . . .	Middlesex					
Princeton/Trenton . . . . .	Mercer					
Tom's River . . . . .	Ocean					
(June 1-September 30) . . . . .		69 . . . . .		34 . . . . .		103
(October 1-May 31) . . . . .		63 . . . . .		34 . . . . .		97
<b>NEW MEXICO</b>						
Albuquerque . . . . .	Bernalillo					
Cloudcroft . . . . .	Otero					
Farmington . . . . .	San Juan					
Gallup . . . . .	McKinley					
Los Alamos . . . . .	Los Alamos					
Santa Fe . . . . .	Santa Fe					
(May 1-October 31) . . . . .		122 . . . . .		42 . . . . .		164
(November 1-April 30) . . . . .		83 . . . . .		42 . . . . .		125
Taos . . . . .	Taos					
		66 . . . . .		34 . . . . .		100
<b>NEW YORK</b>						
Albany . . . . .	Albany					
Batavia . . . . .	Genesee					
(May 1-September 30) . . . . .		67 . . . . .		34 . . . . .		101
(October 1-April 30) . . . . .		50 . . . . .		34 . . . . .		84
Binghamton . . . . .	Broome					
		54 . . . . .		34 . . . . .		88

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2,3</sup>					
Buffalo . . . . .	Erie . . . . .	78 . . . . .		38 . . . . .		116
Corning . . . . .	Steuben . . . . .	59 . . . . .		30 . . . . .		89
Elmira . . . . .	Chemung . . . . .	53 . . . . .		30 . . . . .		83
Glens Falls . . . . .	Warren . . . . .					
(June 1-October 31) . . . . .		74 . . . . .		38 . . . . .		112
(November 1-May 31) . . . . .		63 . . . . .		38 . . . . .		101
Ithaca . . . . .	Tompkins . . . . .	56 . . . . .		30 . . . . .		86
Kingston . . . . .	Ulster . . . . .	52 . . . . .		34 . . . . .		86
Lake Placid . . . . .	Essex . . . . .					
(June 1-November 14) . . . . .		75 . . . . .		34 . . . . .		109
(November 15-May 31) . . . . .		59 . . . . .		34 . . . . .		93
New York City . . . . .	The boroughs of the Bronx, Brooklyn, Manhattan, Queens and Staten Island; Nassau and Suffolk Counties	198 . . . . .		42 . . . . .		240
Niagara Falls . . . . .	Niagara . . . . .					
(May 15-October 31) . . . . .		65 . . . . .		34 . . . . .		99
(November 1-May 14) . . . . .		50 . . . . .		34 . . . . .		84
Nyack/Palisades . . . . .	Rockland . . . . .	53 . . . . .		34 . . . . .		87
Owego . . . . .	Tioga . . . . .	63 . . . . .		30 . . . . .		93
Plattsburgh . . . . .	Clinton . . . . .	58 . . . . .		34 . . . . .		92
Poughkeepsie . . . . .	Dutchess . . . . .	74 . . . . .		30 . . . . .		104
Rochester . . . . .	Monroe . . . . .	65 . . . . .		42 . . . . .		107
Saratoga Springs . . . . .	Saratoga . . . . .					
(May 1-October 31) . . . . .		104 . . . . .		38 . . . . .		142
(November 1-April 30) . . . . .		56 . . . . .		38 . . . . .		94
Schenectady . . . . .	Schenectady . . . . .	52 . . . . .		34 . . . . .		86
Syracuse . . . . .	Onondaga . . . . .	71 . . . . .		34 . . . . .		105
Tarrytown/White Plains . . . . .	Westchester . . . . .	114 . . . . .		42 . . . . .		156
Utica . . . . .	Oneida . . . . .	66 . . . . .		34 . . . . .		100
Waterloo/Romulus . . . . .	Seneca . . . . .	69 . . . . .		30 . . . . .		99
Watertown . . . . .	Jefferson . . . . .	59 . . . . .		30 . . . . .		89
Watkins Glen . . . . .	Schuyler . . . . .	60 . . . . .		30 . . . . .		90
West Point . . . . .	Orange . . . . .	57 . . . . .		30 . . . . .		87
<b>NORTH CAROLINA</b>						
Asheville . . . . .	Buncombe . . . . .	52 . . . . .		34 . . . . .		86
Charlotte . . . . .	Mecklenburg . . . . .	71 . . . . .		38 . . . . .		109
Fayetteville . . . . .	Cumberland . . . . .	82 . . . . .		30 . . . . .		112
Greensboro/High Point . . . . .	Guilford . . . . .	67 . . . . .		34 . . . . .		101
Kill Devil/Duck/Outer Banks . . . . .	Dare . . . . .					
(May 1-September 30) . . . . .		118 . . . . .		34 . . . . .		152
(October 1-April 30) . . . . .		50 . . . . .		34 . . . . .		84
Morehead City . . . . .	Carteret . . . . .					
(April 1-August 31) . . . . .		64 . . . . .		30 . . . . .		94
(September 1-March 31) . . . . .		50 . . . . .		30 . . . . .		80
New Bern/Havelock . . . . .	Craven . . . . .	84 . . . . .		30 . . . . .		114
Research Park/Raleigh/Durham/ Chapel Hill . . . . .	Wake, Durham and Orange . . . . .	96 . . . . .		38 . . . . .		134
Wilmington . . . . .	New Hanover . . . . .					
(March 1-September 30) . . . . .		65 . . . . .		30 . . . . .		95
(October 1-February 29) . . . . .		55 . . . . .		30 . . . . .		85
Winston-Salem . . . . .	Forsyth . . . . .	80 . . . . .		34 . . . . .		114
<b>NORTH DAKOTA</b>						
The standard CONUS rate of \$80 (\$50 for lodging and \$30 for M&IE) applies to all per diem localities in the state of North Dakota.						
<b>OHIO</b>						
Akron . . . . .	Summit . . . . .	72 . . . . .		34 . . . . .		106
Cambridge . . . . .	Guernsey . . . . .					
(June 1-October 31) . . . . .		61 . . . . .		30 . . . . .		91
(November 1-May 31) . . . . .		50 . . . . .		30 . . . . .		80
Canton . . . . .	Stark . . . . .	58 . . . . .		30 . . . . .		88
Cincinnati/Evendale . . . . .	Hamilton and Warren . . . . .	76 . . . . .		34 . . . . .		110
Cleveland . . . . .	Cuyahoga . . . . .	83 . . . . .		38 . . . . .		121
Columbus . . . . .	Franklin . . . . .	81 . . . . .		34 . . . . .		115

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2, 3</sup>					
Dayton/Fairborn . . . . .	Montgomery and Greene; Wright-Patterson AFB	74 . . . . .		30 . . . . .		104
Elyria . . . . .	Lorain					
(May 1-September 30) . . . . .		89 . . . . .		30 . . . . .		119
(October 1-April 30) . . . . .		54 . . . . .		30 . . . . .		84
Fairfield/Hamilton . . . . .	Butler . . . . .	58 . . . . .		30 . . . . .		88
Geneva . . . . .	Ashtabula . . . . .	75 . . . . .		30 . . . . .		105
Jackson . . . . .	Jackson and Pike . . . . .	54 . . . . .		30 . . . . .		84
Lancaster . . . . .	Fairfield . . . . .	53 . . . . .		30 . . . . .		83
Norwalk/Bellevue . . . . .	Huron					
(May 1-September 30) . . . . .		73 . . . . .		30 . . . . .		103
(October 1-April 30) . . . . .		50 . . . . .		30 . . . . .		80
Port Clinton/Oakharbor . . . . .	Ottawa					
(June 1-September 30) . . . . .		89 . . . . .		30 . . . . .		119
(October 1-May 31) . . . . .		50 . . . . .		30 . . . . .		80
Sandusky . . . . .	Erie					
(May 1-September 30) . . . . .		109 . . . . .		30 . . . . .		139
(October 1-April 30) . . . . .		50 . . . . .		30 . . . . .		80
Springfield . . . . .	Clark . . . . .	56 . . . . .		34 . . . . .		90
Toledo . . . . .	Lucas . . . . .	57 . . . . .		34 . . . . .		91
<b>OKLAHOMA</b>						
Norman . . . . .	Cleveland . . . . .	59 . . . . .		30 . . . . .		89
Oklahoma City . . . . .	Oklahoma . . . . .	65 . . . . .		30 . . . . .		95
Tulsa/Bartlesville . . . . .	Osage, Tulsa, and Washington . . . . .	54 . . . . .		30 . . . . .		84
<b>OREGON</b>						
Ashland/Medford . . . . .	Jackson					
(June 1-October 31) . . . . .		83 . . . . .		38 . . . . .		121
(November 1-May 31) . . . . .		50 . . . . .		38 . . . . .		88
Beaverton . . . . .	Washington . . . . .	68 . . . . .		38 . . . . .		106
Bend . . . . .	Deschutes . . . . .	70 . . . . .		30 . . . . .		100
Clackamas/Milwaukie . . . . .	Clackamas . . . . .	65 . . . . .		30 . . . . .		95
Coos Bay . . . . .	Coos . . . . .	60 . . . . .		30 . . . . .		90
Florence/Eugene . . . . .	Lane					
(July 1-September 30) . . . . .		72 . . . . .		34 . . . . .		106
(October 1-June 30) . . . . .		52 . . . . .		34 . . . . .		86
Gold Beach . . . . .	Curry					
(May 15-October 31) . . . . .		69 . . . . .		30 . . . . .		99
(November 1-May 14) . . . . .		50 . . . . .		30 . . . . .		80
Klamath Falls . . . . .	Klamath . . . . .	69 . . . . .		38 . . . . .		107
Lincoln City/Newport . . . . .	Lincoln					
(June 1-October 31) . . . . .		85 . . . . .		38 . . . . .		123
(November 1-May 31) . . . . .		58 . . . . .		38 . . . . .		96
Portland . . . . .	Multnomah . . . . .	89 . . . . .		38 . . . . .		127
Salem . . . . .	Marion . . . . .	56 . . . . .		30 . . . . .		86
Seaside . . . . .	Clatsop . . . . .	59 . . . . .		30 . . . . .		89
<b>PENNSYLVANIA</b>						
Allentown . . . . .	Lehigh . . . . .	66 . . . . .		34 . . . . .		100
Beaver Falls . . . . .	Beaver . . . . .	54 . . . . .		30 . . . . .		84
Chester/Radnor . . . . .	Delaware . . . . .	99 . . . . .		42 . . . . .		141
Gettysburg . . . . .	Adams					
(May 1-October 31) . . . . .		72 . . . . .		34 . . . . .		106
(November 1-April 30) . . . . .		53 . . . . .		34 . . . . .		87
King of Prussia/Ft. Washington	Montgomery County, except Bala Cynwyd (See also Philadelphia, PA.)	84 . . . . .		38 . . . . .		122
Lancaster . . . . .	Lancaster . . . . .	63 . . . . .		34 . . . . .		97
Mechanicsburg . . . . .	Cumberland . . . . .	65 . . . . .		30 . . . . .		95
Mercer . . . . .	Mercer . . . . .	52 . . . . .		30 . . . . .		82
Philadelphia . . . . .	Philadelphia County; city of Bala Cynwyd in Montgomery County.	113 . . . . .		38 . . . . .		151

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2, 3</sup>					
Pittsburgh . . . . .	Allegheny . . . . .	90 . . . . .		38 . . . . .		128
Reading . . . . .	Berks . . . . .	57 . . . . .		30 . . . . .		87
Scranton . . . . .	Lackawanna . . . . .	61 . . . . .		34 . . . . .		95
Valley Forge/Malvern . . . . .	Chester . . . . .	95 . . . . .		38 . . . . .		133
Warminster . . . . .	Bucks County; Naval Air Development Center	54 . . . . .		34 . . . . .		88
<b>RHODE ISLAND</b>						
East Greenwich . . . . .	Kent County; Naval Construction Battalion Center, Davisville.	59 . . . . .		34 . . . . .		93
Newport/Block Island . . . . .	Newport and Washington					
(May 1-October 14) . . . . .		111 . . . . .		42 . . . . .		153
(October 15-April 30) . . . . .		81 . . . . .		42 . . . . .		123
Providence . . . . .	Providence . . . . .	83 . . . . .		42 . . . . .		125
<b>SOUTH CAROLINA</b>						
Aiken . . . . .	Aiken . . . . .	70 . . . . .		30 . . . . .		100
Charleston . . . . .	Charleston and Berkeley . . . . .	100 . . . . .		34 . . . . .		134
Columbia . . . . .	Richland . . . . .	55 . . . . .		30 . . . . .		85
Greenville . . . . .	Greenville . . . . .	74 . . . . .		38 . . . . .		112
Hilton Head . . . . .	Beaufort					
(March 1-September 30) . . . . .		128 . . . . .		34 . . . . .		162
(October 1-February 29) . . . . .		69 . . . . .		34 . . . . .		103
Myrtle Beach . . . . .	Horry County; Myrtle Beach AFB					
(May 1-September 30) . . . . .		141 . . . . .		34 . . . . .		175
(October 1-April 30) . . . . .		60 . . . . .		34 . . . . .		94
Spartanburg . . . . .	Spartanburg . . . . .	54 . . . . .		30 . . . . .		84
<b>SOUTH DAKOTA</b>						
Custer . . . . .	Custer					
(June 1-September 30) . . . . .		64 . . . . .		30 . . . . .		94
(October 1-May 31) . . . . .		50 . . . . .		30 . . . . .		80
Hot Springs . . . . .	Fall River					
(May 1-September 30) . . . . .		70 . . . . .		30 . . . . .		100
(October 1-April 30) . . . . .		50 . . . . .		30 . . . . .		80
Rapid City . . . . .	Pennington					
(June 1-August 31) . . . . .		84 . . . . .		30 . . . . .		114
(September 1-May 31) . . . . .		50 . . . . .		30 . . . . .		80
Sioux Falls . . . . .	Minnehaha . . . . .	56 . . . . .		30 . . . . .		86
Sturgis . . . . .	Mead					
(June 15-August 31) . . . . .		86 . . . . .		30 . . . . .		116
(September 1-June 14) . . . . .		50 . . . . .		30 . . . . .		80
<b>TENNESSEE</b>						
Chattanooga . . . . .	Hamilton . . . . .	62 . . . . .		30 . . . . .		92
Gatlinburg . . . . .	Sevier					
(May 1-November 30) . . . . .		85 . . . . .		34 . . . . .		119
(December 1-April 30) . . . . .		61 . . . . .		34 . . . . .		95
Knoxville . . . . .	Knox County; city of Oak Ridge . . . . .	59 . . . . .		34 . . . . .		93
Memphis . . . . .	Shelby . . . . .	79 . . . . .		30 . . . . .		109
Murfreesboro . . . . .	Rutherford . . . . .	52 . . . . .		30 . . . . .		82
Nashville . . . . .	Davidson . . . . .	91 . . . . .		38 . . . . .		129
Townsend . . . . .	Blount					
(May 1-October 31) . . . . .		77 . . . . .		30 . . . . .		107
(November 1-April 30) . . . . .		50 . . . . .		30 . . . . .		80
<b>TEXAS</b>						
Abilene . . . . .	Taylor . . . . .	55 . . . . .		30 . . . . .		85
Amarillo . . . . .	Potter . . . . .	59 . . . . .		30 . . . . .		89
Austin . . . . .	Travis . . . . .	85 . . . . .		34 . . . . .		119

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2,3</sup>					
College Station/Bryan . . . . .	Brazos . . . . .	61 . . . . .		30 . . . . .		91
Corpus Christi/Ingelside . . . . .	Nueces and San Patricio . . . . .	62 . . . . .		30 . . . . .		92
Dallas/Fort Worth . . . . .	Dallas and Tarrant . . . . .	94 . . . . .		42 . . . . .		136
Eagle Pass . . . . .	Maverick . . . . .	57 . . . . .		30 . . . . .		87
El Paso . . . . .	El Paso . . . . .	56 . . . . .		34 . . . . .		90
Fort Davis . . . . .	Jeff Davis . . . . .	62 . . . . .		30 . . . . .		92
Galveston . . . . .	Galveston . . . . .	68 . . . . .		42 . . . . .		110
Granbury . . . . .	Hood . . . . .	53 . . . . .		30 . . . . .		83
Houston . . . . .	Harris County; L.B. Johnson Space Center and Ellington AFB	79 . . . . .		38 . . . . .		117
Killeen/Temple . . . . .	Bell . . . . .	59 . . . . .		30 . . . . .		89
Lajitas . . . . .	Brewster					
(September 1–May 31) . . . . .		64 . . . . .		30 . . . . .		94
(June 1–August 31) . . . . .		51 . . . . .		30 . . . . .		81
Lubbock . . . . .	Lubbock . . . . .	60 . . . . .		34 . . . . .		94
McAllen . . . . .	Hidalgo . . . . .	69 . . . . .		30 . . . . .		99
Midland/Odessa . . . . .	Ector and Midland . . . . .	52 . . . . .		30 . . . . .		82
Plano . . . . .	Collin . . . . .	58 . . . . .		34 . . . . .		92
San Antonio . . . . .	Bexar . . . . .	91 . . . . .		34 . . . . .		125
Tyler . . . . .	Smith . . . . .	60 . . . . .		30 . . . . .		90
Victoria . . . . .	Victoria . . . . .	54 . . . . .		30 . . . . .		84
Waco . . . . .	McLennan . . . . .	64 . . . . .		30 . . . . .		94
<b>UTAH</b>						
Bullfrog . . . . .	Garfield . . . . .	85 . . . . .		34 . . . . .		119
Cedar City . . . . .	Iron					
(June 1–September 30) . . . . .		67 . . . . .		30 . . . . .		97
(October 1–May 31) . . . . .		50 . . . . .		30 . . . . .		80
Moab . . . . .	Grand . . . . .	77 . . . . .		30 . . . . .		107
Park City . . . . .	Summit					
(December 1–March 31) . . . . .		145 . . . . .		42 . . . . .		187
(April 1–November 30) . . . . .		92 . . . . .		42 . . . . .		134
Provo . . . . .	Utah . . . . .	60 . . . . .		34 . . . . .		94
Salt Lake City/Ogden . . . . .	Salt Lake, Weber, and Davis Counties; Dugway Proving Ground and Tooele Army Depot	83 . . . . .		38 . . . . .		121
<b>VERMONT</b>						
Burlington/St. Albans . . . . .	Chittenden and Franklin . . . . .	68 . . . . .		34 . . . . .		102
Manchester . . . . .	Bennington . . . . .	75 . . . . .		34 . . . . .		109
Middlebury . . . . .	Addison . . . . .	83 . . . . .		34 . . . . .		117
Montpelier . . . . .	Washington . . . . .	86 . . . . .		30 . . . . .		116
Rutland . . . . .	Rutland					
(December 15–March 31) . . . . .		62 . . . . .		30 . . . . .		92
(April 1–December 14) . . . . .		52 . . . . .		30 . . . . .		82
White River Junction . . . . .	Windsor					
(June 1–October 31) . . . . .		113 . . . . .		30 . . . . .		143
(November 1–May 31) . . . . .		86 . . . . .		30 . . . . .		116



Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2, 3</sup>					
<b>VIRGINIA</b>						
(For the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, see District of Columbia.)						
Blacksburg . . . . .	Montgomery . . . . .	52 . . . . .		30 . . . . .		82
Charlottesville** . . . . .	. . . . .	55 . . . . .		42 . . . . .		97
Harrisonburg** . . . . .	. . . . .	54 . . . . .		30 . . . . .		84
Lexington** . . . . .	. . . . .	52 . . . . .		30 . . . . .		82
Lynchburg** . . . . .	. . . . .	65 . . . . .		34 . . . . .		99
Richmond . . . . .	Chesterfield and Henrico Counties; also Defense Supply Center	77 . . . . .		38 . . . . .		115
Roanoke** . . . . .	Roanoke . . . . .	51 . . . . .		34 . . . . .		85
Virginia Beach** . . . . .	Virginia Beach (also Norfolk, Portsmouth, and Chesapeake)**					
(May 1-September 30) . . . . .	. . . . .	107 . . . . .		38 . . . . .		145
(October 1-April 30) . . . . .	. . . . .	64 . . . . .		38 . . . . .		102
Wallops Island . . . . .	Accomack					
(June 1-October 14) . . . . .	. . . . .	61 . . . . .		30 . . . . .		91
(October 15-May 31) . . . . .	. . . . .	50 . . . . .		30 . . . . .		80
Williamsburg** . . . . .	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)**					
(April 1-October 31) . . . . .	. . . . .	99 . . . . .		34 . . . . .		133
(November 1-March 31) . . . . .	. . . . .	59 . . . . .		34 . . . . .		93
Wintergreen . . . . .	Nelson . . . . .	101 . . . . .		42 . . . . .		143
<b>WASHINGTON</b>						
Anacortes/Mt. Vernon/Whidbey Island . . . . .	Skagit and Island . . . . .	54 . . . . .		34 . . . . .		88
Bellingham . . . . .	Whatcom . . . . .	54 . . . . .		34 . . . . .		88
Bremerton . . . . .	Kitsap . . . . .	66 . . . . .		30 . . . . .		96
Friday Harbor . . . . .	San Juan					
(June 1-October 31) . . . . .	. . . . .	129 . . . . .		38 . . . . .		167
(November 1-May 31) . . . . .	. . . . .	74 . . . . .		38 . . . . .		112
Lynnwood/Everett . . . . .	Snohomish	77 . . . . .		34 . . . . .		111
Ocean Shores . . . . .	Grays Harbor					
(April 1-September 30) . . . . .	. . . . .	73 . . . . .		34 . . . . .		107
(October 1-March 31) . . . . .	. . . . .	50 . . . . .		34 . . . . .		84
Olympia/Tumwater . . . . .	Thurston . . . . .	64 . . . . .		30 . . . . .		94
Port Angeles . . . . .	Clallam					
(May 15-September 30) . . . . .	. . . . .	71 . . . . .		34 . . . . .		105
(October 1-May 14) . . . . .	. . . . .	50 . . . . .		34 . . . . .		84
Port Townsend . . . . .	Jefferson					
(April 15-October 31) . . . . .	. . . . .	63 . . . . .		30 . . . . .		93
(November 1-April 14) . . . . .	. . . . .	53 . . . . .		30 . . . . .		83
Seattle . . . . .	King . . . . .	116 . . . . .		38 . . . . .		154
Spokane . . . . .	Spokane . . . . .	74 . . . . .		38 . . . . .		112
Tacoma . . . . .	Pierce . . . . .	83 . . . . .		30 . . . . .		113
Vancouver . . . . .	Clark . . . . .	62 . . . . .		34 . . . . .		96
<b>WEST VIRGINIA</b>						
Berkeley Springs . . . . .	Morgan . . . . .	89 . . . . .		30 . . . . .		119
Charleston . . . . .	Kanawha . . . . .	52 . . . . .		30 . . . . .		82
Harper's Ferry . . . . .	Jefferson . . . . .	66 . . . . .		30 . . . . .		96
Martinsburg . . . . .	Berkeley . . . . .	62 . . . . .		30 . . . . .		92
Morgantown . . . . .	Monongalia . . . . .	71 . . . . .		30 . . . . .		101
Parkersburg . . . . .	Wood . . . . .	57 . . . . .		30 . . . . .		87
Wheeling . . . . .	Ohio . . . . .	59 . . . . .		34 . . . . .		93

\*\*Denotes independent cities

Per Diem Locality		Maximum Lodging Amount (a)	+	M&IE Rate (b)	=	Maximum Per Diem Rate <sup>4</sup> (c)
Key City <sup>1</sup>	County and/or Other Defined Location <sup>2, 3</sup>					
<b>WISCONSIN</b>						
Appleton . . . . .	Outagamie . . . . .	57 . . . . .		30 . . . . .		87
Brookfield . . . . .	Waukesha . . . . .	74 . . . . .		38 . . . . .		112
Eau Claire . . . . .	Eau Claire . . . . .	54 . . . . .		34 . . . . .		88
Green Bay . . . . .	Brown . . . . .	61 . . . . .		30 . . . . .		91
La Crosse . . . . .	La Crosse . . . . .	52 . . . . .		34 . . . . .		86
Lake Geneva . . . . .	Walworth . . . . .					
(May 1-October 31) . . . . .	. . . . .	69 . . . . .		34 . . . . .		103
(November 1-April 30) . . . . .	. . . . .	51 . . . . .		34 . . . . .		85
Madison . . . . .	Dane . . . . .	72 . . . . .		34 . . . . .		106
Milwaukee . . . . .	Milwaukee . . . . .	77 . . . . .		34 . . . . .		111
Oshkosh . . . . .	Winnebago . . . . .	57 . . . . .		34 . . . . .		91
Plymouth/Sheboygan . . . . .	Sheboygan . . . . .	52 . . . . .		30 . . . . .		82
Racine/Kenosha . . . . .	Racine and Kenosha . . . . .					
(June 1-September 30) . . . . .	. . . . .	57 . . . . .		34 . . . . .		91
(October 1-May 31) . . . . .	. . . . .	50 . . . . .		34 . . . . .		84
Rhineland/Minocqua . . . . .	Oneida . . . . .	57 . . . . .		30 . . . . .		87
Sturgeon Bay . . . . .	Door . . . . .					
(June 1-September 14) . . . . .	. . . . .	77 . . . . .		30 . . . . .		107
(September 15-May 31) . . . . .	. . . . .	50 . . . . .		30 . . . . .		80
Wisconsin Dells . . . . .	Columbia . . . . .					
(June 1-September 14) . . . . .	. . . . .	77 . . . . .		38 . . . . .		115
(September 15-May 31) . . . . .	. . . . .	57 . . . . .		38 . . . . .		95
<b>WYOMING</b>						
Cody . . . . .	Park . . . . .					
(May 1-September 30) . . . . .	. . . . .	86 . . . . .		30 . . . . .		116
(October 1-April 30) . . . . .	. . . . .	50 . . . . .		30 . . . . .		80
Jackson . . . . .	Teton . . . . .					
(June 1-October 14) . . . . .	. . . . .	105 . . . . .		42 . . . . .		147
(October 15-May 31) . . . . .	. . . . .	76 . . . . .		42 . . . . .		118
Thermopolis . . . . .	Hot Springs . . . . .	54 . . . . .		30 . . . . .		84

<sup>1</sup> 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."

<sup>2</sup> 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."

<sup>3</sup> 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.

<sup>4</sup> Federal agencies may submit a request to GSA for review of the costs covered by per diem in a particular city or area where the standard CONUS rate applies when travel to that location is repetitive or on a continuing basis and travelers' experiences indicate that the prescribed rate is inadequate. Other per diem localities listed in this appendix will be reviewed on an annual basis by GSA to determine whether rates are adequate. Requests for per diem rate adjustments shall be submitted by the agency headquarters office to the General Services Administration, Office of Governmentwide Policy, Attn: Travel and Transportation Management Policy Division (MTT), Washington, D.C. 20405. Agencies should designate an individual responsible for reviewing, coordinating, and submitting to GSA any requests from bureaus or subagencies. Requests for rate adjustments shall include a city designation, a description of the surrounding location involved (county or other defined area), and a recommended rate supported by a statement explaining the circumstances that cause the existing rate to be inadequate. The request also must contain an estimate of the annual number of trips to the location, the average duration of such trips, and the primary purpose of travel to the locations. Agencies should submit their requests to GSA no later than May 1 in order for a city to be included in the annual review.

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## How To Get More Information



You can get help from the IRS in several ways.

**Free publications and forms.** To order free publications and forms, call 1-800-TAX-FORM (1-800-829-3676). You can also write to the IRS Forms Distribution Center nearest you. Check your income tax package for the address. Your local library or post office also may have the items you need.

For a list of free tax publications, order Publication 910, *Guide to Free Tax Services*. It also contains an index of tax topics and related publications and describes other free tax information services available from IRS, including tax education and assistance programs.

If you have access to a personal computer and modem, you also can get many forms and publications electronically. See *Quick and Easy Access to Tax Help and Forms* in your income tax package for details.

**Tax questions.** You can call the IRS with your tax questions. Check your income tax package or telephone book for the local number, or you can call 1-800-829-1040.

**TTY/TDD equipment.** If you have access to TTY/TDD equipment, you can call 1-800-829-4059 to ask tax questions or to order forms and publications. See your income tax package for the hours of operation.

**Evaluating the quality of our telephone services.** To ensure that IRS representatives give accurate, courteous, and professional answers, we evaluate the quality of our "800 number" telephone services in several ways.

- A second IRS representative sometimes monitors live telephone calls. That person only evaluates the IRS assistor and does not keep a record of any taxpayer's name or tax identification number.
- We sometimes record telephone calls to evaluate IRS assistors objectively. We hold these recordings no longer than one week and use them only to measure the quality of assistance.
- We value our customers' opinions. Throughout this year, we will be surveying our customers for their opinions on our service.