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Hot Topic: Changes in Federal and State Reimbursement Rates for Travel (2008)

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September 18, 2008

CHANGES IN FEDERAL AND STATE REIMBURSEMENT RATES FOR TRAVEL

Dick Phebus, Finance and Accounting Consultant

**FEDERAL RATES
EFFECTIVE OCTOBER 1, 2008**

Tennessee cities that elect to reimburse for official travel using the federal reimbursement rates should note that the federal government has increased per diem reimbursement rates effective October 1, 2008. Cities may wish to update their travel policies to reflect this change. These rates are effective until September 30, 2009.

The FY2009 standard CONUS (continental United States) rate for lodging remains unchanged at \$70. The M&IE (meals and incidental expenses) rate also remains the same at \$39.

While the standard CONUS lodging and meals and incidental rates remain unchanged, the federal rate did change for select cities in Tennessee. The table below lists those changes. Nashville again topped the list, with Brentwood/Franklin becoming the second city in Tennessee to exceed \$100 in lodging expense. Additionally, M&IE rates for the first and last days of travel are calculated at 75 percent of the authorized rates.

City or Location	County	Lodging	M & IE	Total	MIE First/ Last Day at 75%
Brentwood/Franklin	Williamson	\$101	\$49	\$150	\$36.75
Chattanooga	Hamilton	\$ 87	\$44	\$131	\$33.00
Knoxville	Knox	\$ 83	\$49	\$132	\$36.75
Memphis	Shelby	\$ 99	\$49	\$148	\$36.75
Nashville	Davidson	\$117	\$54	\$171	\$40.50
Oak Ridge	Anderson	\$ 86	\$39	\$125	\$29.25
All other Tennessee locations		\$ 70	\$39	\$109	\$29.95

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Meals and incidental expenses are broken down as shown in the following table for locations in Tennessee.

M&IE	\$39	\$44	\$49	\$54
Breakfast	7	8	9	10
Lunch	11	12	13	15
Dinner	18	21	24	26
Incidentals	3	3	3	3

These federal per diem rates apply to all locations within or entirely surrounded by the corporate limits of the key city as well as the boundaries of the county, including other municipalities within the county. Additionally, the federal standard mileage rate for reimbursements is currently \$.585 per mile until December 31, 2008.

Federal reimbursement rates for out-of-state travel vary from state to state. A complete listing of federal per diem rates for FY 2008 can be found at U.S. General Services Administration (www.gsa.gov).

STATE OF TENNESSEE RATES EFFECTIVE OCTOBER 1, 2008

The table below lists lodging rates for Tennessee cities for use by cities that elect to use the state of Tennessee reimbursement rates. The state reimbursement policy also provides for M&IE maximum amounts similar to the federal rate. The state travel policy, revised October 1, 2008, and effective until modified or withdrawn, can be found in the *Tennessee Comprehensive Travel Regulations*.

The state also increased its standard mileage rate for reimbursements to \$.54 per mile, an increase of \$.08 per mile from the current amount.

IN-STATE TRAVEL LODGING REIMBURSEMENT RATES		
Counties and Cities	Maximum Lodging	Maximum Meals and Incidentals
Davidson (Nashville)	\$117	\$54
Shelby (Memphis)	\$ 99	\$49
Williamson (Brentwood/ Franklin)	\$101	\$49
Hamilton (Chattanooga)	\$ 87	\$44
Knox (Knoxville)	\$ 83	\$49
Anderson (Oak Ridge)	\$ 86	\$39
All locations not listed above	\$ 70	\$39

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**IN-STATE MEALS AND INCIDENTALS
 ALLOCATED BY MEAL**

Per Diem Rate	\$39	\$44	\$49	\$54
Breakfast	\$7	\$8	\$9	\$10
Lunch	\$11	\$12	\$13	\$15
Dinner	\$18	\$21	\$24	\$26
Incidentals	\$3	\$3	\$3	\$3

FINANCE OFFICE REVIEW

Please review your city’s travel policy to determine the applicable reimbursement rates for lodging and M&IE. If your city’s travel policy makes reimbursements based on the “state” or “federal” rate, the changes noted above may take effect without any action by your city board. If, however, your city’s policy establishes specific reimbursement rates for lodging and meals, you may need to amend the travel policy to reflect the above changes in regard to other travel expenses.

For more information, please contact the MTAS management or finance consultant in your area.

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