

Special Per Diem Rates

Cross References

- Notice 2025-54

Each year the IRS updates the special per diem rates for taxpayers to use in substantiating the amount of ordinary and necessary business expenses incurred while traveling away from home. These special per diem rates apply to the following:

- The special transportation industry meal and incidental expenses (M&IE) rates,
- The rate for the incidental expenses only deduction, and
- The rates and list of high-cost localities for purposes of the high-low substantiation method.

Special M&IE rates for transportation industry. For workers subject to the U.S. Department of Transportation “hours of service” rules, a deduction of 80% for meals is allowed (compared to the general 50% limitation). The “hours of service” rule in general limits the number of hours per day a worker can work. This can include individuals working on an airline, barge, bus, ship, train, or truck. In addition to a higher limit for deducting meals, transportation workers also have their own special standard meal and incidental expense (M&IE) rates:

	<i>Effective</i>	
	10/1/2025	10/1/2024
M&IE, continental U.S. (CONUS).....	\$80	\$80
M&IE, outside continental U.S. (OCONUS).....	\$86	\$86

Rate for incidental expenses only deduction. Rev. Proc. 2011-47 revised the definition of incidental expenses to include only fees and tips given to porters, baggage carriers, hotel staff, and staff on ships. These costs may be separately deducted or reimbursed from other travel costs. Effective October 1, 2025, the rate for the incidental expenses only deduction is \$5 per day.

High-low substantiation method. The high-low substantiation method can be used by employers to pay employees a per diem travel allowance (hotels, meals, and incidentals) instead of using various rates that apply at different locations. By using this special per diem rate method, only two rates apply in the Continental United States (CONUS). The special high-low method is used only by employers to reimburse employees for their travel expenses. It cannot be used by employees or self-employed taxpayers to determine their un-reimbursed business expense deductions. Employer reimbursements within these limits are considered substantiated.

Effective Date	High-Cost Localities		Low-Cost Localities	
	<i>Total Travel</i>	<i>Meals Only</i>	<i>Total Travel</i>	<i>Meals Only</i>
Oct. 1, 2025	\$319	\$86	\$225	\$74
Oct. 1, 2024	\$319	\$86	\$225	\$74

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

<i>Key City</i>	<i>County or Other Defined Location</i>	<i>Portion of Calendar Year</i>
Alabama		
Gulf Shores	Baldwin	June 1 – July 31
Arizona		
Phoenix/Scottsdale	Maricopa	February 1 – March 31
Sedona	City limits of Sedona	October 1 – December 31 and March 1 – September 30
California		
Los Angeles	Los Angeles, Orange, and Ventura, and Edwards AFB, less the city of Santa Monica	October 1 – September 30
Mammoth Lakes	Mono	December 1 – March 31
Monterey	Monterey	October 1 – September 30
Napa	Napa	October 1 – November 30 and February 1 – September 30
Palm Springs	Riverside	October 1 – April 30
San Diego	San Diego	October 1 – September 30
San Francisco	San Francisco	October 1 – September 30
San Luis Obispo	San Luis Obispo	June 1 – July 31
Santa Barbara	Santa Barbara	October 1 – September 30
Santa Monica	City limits of Santa Monica	October 1 – September 30
South Lake Tahoe	El Dorado	December 1 – March 31
Sunnyvale/Palo Alto/ San Jose	Santa Clara	October 1 – September 30
Yosemite National Park	Mariposa	January 1 – April 30
Colorado		
Aspen	Pitkin	October 1 – September 30
Denver/Aurora	Denver, Adams, Arapahoe, and Jefferson	October 1 – October 31 and April 1 – September 30
Silverthorne/Breckenridge	Summit	December 1 – March 31
Steamboat Springs	Routt	December 1 – March 31
Telluride	San Miguel	October 1 – September 30
Vail	Eagle	October 1 – September 30
Delaware		
Lewes	Sussex	June 1 – August 31
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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Key City	County or Other Defined Location	Portion of Calendar Year
Florida		
Boca Raton/Delray Beach/Jupiter	Palm Beach and Hendry	January 1 – April 30
Bradenton	Manatee	February 1 – March 31
Cocoa Beach	Brevard	February 1 – March 31
Fort Lauderdale	Broward	January 1 – April 30
Fort Myers	Lee	January 1 – March 31
Fort Walton Beach/DeFuniak Springs	Okaloosa and Walton	June 1 – July 31
Gulf Breeze	Santa Rosa	June 1 – July 31
Key West	Monroe	October 1 – September 30
Miami	Miami-Dade	December 1 – May 31
Naples	Collier	December 1 – April 30
Panama City	Bay	June 1 – July 31
Sarasota	Sarasota	February 1 – April 30
Sebring	Highlands	February 1 – March 31
Stuart	Martin	February 1 – March 31
Tampa/St. Petersburg	Pinellas and Hillsborough	February 1 – April 30
Vero Beach	Indian River	December 1 – April 30
Georgia		
Atlanta	Fulton and DeKalb	January 1 – March 31
Jekyll Island/Brunswick	Glynn	March 1 – July 31
Idaho		
Boise	Ada	October 1 – October 31 and June 1 – September 30
Coeur d'Alene	Kootenai	June 1 – August 31
Sun Valley/Ketchum	Blaine and Elmore	December 31 – March 31 and June 1 – September 30
Illinois		
Chicago	Cook and Lake	October 1 – November 30 and April 1 – September 30
Maine		
Bar Harbor/Rockport	Hancock and Knox	October 1 – October 31 and May 1 – September 30
Kennebunk/Kittery/Sanford	York	July 1 – August 31
Portland	Cumberland and Sagadahoc	October 1 – October 31 and June 1 – September 30

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Key City	County or Other Defined Location	Portion of Calendar Year
Maryland		
Ocean City	Worcester	June 1 – August 31
Washington, D.C. Metropolitan Area	Montgomery and Prince George's	October 1 – September 30
Massachusetts		
Boston/Cambridge	Suffolk and 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	October 1 – September 30
Nantucket	Nantucket	June 1 – September 30
Michigan		
Mackinac Island	Mackinac	July 1 – August 31
Petoskey	Emmet	June 1 – August 31
Traverse City	Grand Traverse	July 1 – August 31
Minnesota		
Duluth	St. Louis	October 1 – October 31 and June 1 – September 30
Montana		
Big Sky/West Yellowstone/Gardiner	Gallatin and Park	June 1 – September 30
Kalispell/Whitefish	Flathead	July 1 – September 30
New Jersey		
Toms River	Ocean	July 1 – August 31
New York		
Glens Falls	Warren	July 1 – August 31
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
Saratoga Springs/Schenectady	Saratoga and Schenectady	July 1 – August 31
North Carolina		
Kill Devil Hills	Dare	June 1 – August 31
Oregon		
Bend	Deschutes	June 1 – August 31
Eugene/Florence	Lane	June 1 – July 31
Seaside	Clatsop	July 1 – August 31

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Key City	County or Other Defined Location	Portion of Calendar Year
Pennsylvania		
Hershey	Hershey	June 1 – August 31
Philadelphia	Philadelphia	October 1 – November 30 and April 1 – September 30
Rhode Island		
Jamestown/Middletown/Newport	Newport	October 1 – October 31 and June 1 – September 30
South Carolina		
Charleston	Charleston, Berkeley, and Dorchester	October 1 – September 30
Hilton Head	Beaufort	March 1 – August 31
Tennessee		
Nashville	Davidson	October 1 – September 30
Utah		
Moab	Grand	October 1 – October 31, March 1 – June 30, and September 1 – September 30
Park City	Summit	October 1 – September 30
Vermont		
Burlington	Chittenden	October 1 – October 31 and May 1 – September 30
Manchester	Bennington	October 1 – October 31 and August 1 – September 30
Montpelier	Washington	October 1 – October 31 and August 1 – September 30
Virginia		
Virginia Beach	City of Virginia Beach	June 1 – August 31
Wallops Island	Accomack	July 1 – August 31
Washington, D.C. Metropolitan Area	Cities of Alexandria, Falls Church, and Fairfax; counties of Arlington and Fairfax	October 1 – September 30
Washington		
Port Angeles/Port Townsend	Clallam and Jefferson	July 1 – August 31
Seattle	King	October 1 – September 30
Wyoming		
Jackson/Pinedale	Teton and Sublette	October 1 – September 30