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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 within the continental United States (CONUS), on or after October 1, 2001, and before January 1, 2004. 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 13 of Publication 535, *Business Expenses*, or Revenue Procedure 2002-63, 2002-41 I.R.B. 691.

High-low method. The first two tables in this publication list the localities that are treated under the high-low substantiation method as high-cost localities for all or part of the year as shown in column 4. **Table 1** lists the localities that are eligible for \$204 (\$42 meals and incidental expenses (M&IE)) per diem, **effective October 1, 2001**. **Table 2** lists the localities that are eligible for \$204 (\$45 M&IE) per diem, **effective October 1, 2002**. All other localities within CONUS are eligible for \$125 per diem under the high-low method. The M&IE allowance is \$34 for travel on or after October 1, 2001; the allowance is \$35 for travel on or after October 1, 2002.

Regular federal per diem rate method. Tables 3 and 4 give the regular federal per diem rates published in the *Federal Register* by the General Services Administration (GSA). Both tables include the separate rate for meals and incidental expenses (M&IE) for each locality. The rates listed in **Table 3** are **effective October 1, 2001**; those in **Table 4** are **effective October 1, 2002**. The standard rate for all locations within CONUS **not** specifically listed in Tables 3 and 4 is \$85 (\$55 for lodging and \$30 for M&IE). A federal agency can ask GSA to review the per diem rate in a particular locality. The review process is described in footnote 5 of Tables 3 and 4.

Transition rules. Rules are in effect that allow you to continue using the method and rate(s) you used for the first 9 months of 2002, rather than using the updated GSA rate(s), for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2002. For more specific information, see footnote 1 of the table you are using.



The lodging rates for 46 cities listed in this publication may change later in 2003. To be sure you have the most current rate, check the Internet (see Per diem rates on the Internet, later) or call the IRS at 1-800-829-1040.

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 (866) 512-1800 (toll-free), fax (202) 512-2250, write to the Superintendent of Documents, P.O. Box 371954, Pittsburgh, PA 15250-7954, or visit the GPO web site at <http://bookstore.gpo.gov>.

Per diem rates on the Internet. You can access the federal per diem rates for CONUS localities on the Internet at www.policyworks.gov/perdiem. This website also provides a link to rates for localities outside CONUS.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

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Table 1. **Localities Eligible for \$204 (\$42 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2001 – September 30, 2002)¹**

Note: The standard (“low”) rate of \$125 (\$91 for lodging and \$34 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point.

State	Per Diem Locality		Effective Date of \$204 Rate
	Key City	County and/or Other Defined Location	
CA	Napa	Napa	4/1 - 11/15
	Palm Springs	Riverside	1/1 - 5/31
	San Francisco	San Francisco	All year
	San Mateo/Redwood City	San Mateo	All year
	Sunnyvale/Palo Alto/San Jose	Santa Clara	All year
	Tahoe City	Placer	All year
CO	Aspen	Pitkin	1/1 - 4/30
	Silverthorne/Keystone	Summit	All year
	Telluride	San Miguel	1/1 - 9/30 12/20 - 12/31
	Vail	Eagle	1/1 - 3/31 12/1 - 12/31
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George’s in Maryland)		All year
FL	Key West	Monroe	1/1 - 4/30
	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	Palm Beach	1/1 - 4/30
ID	Sun Valley	City limits of Sun Valley	All year
IL	Chicago	Cook, Lake	All year

Table 1. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Per Diem Locality		Effective Date of \$204 Rate
	Key City	County and/or Other Defined Location	
LA	New Orleans/St. Bernard	Orleans, St. Bernard, Plaquemine, and Jefferson Parishes	1/1 - 5/31
MA	Boston	Suffolk	All year
	Cambridge	Middlesex (except Lowell)	All year
	Martha's Vineyard	Dukes	6/1 - 10/15
	Nantucket	Nantucket	6/15 - 10/15
MD	Counties of Montgomery and Prince George's		All year
	Ocean City	Worcester	6/15 - 10/31
ME	Kennebunk/Kittery/Sanford	York	6/15 - 10/31
MI	Mackinac Island	Mackinac	All year
	Traverse City	Grand Traverse	All year
MT	Big Sky	Gallatin (except West Yellowstone)	All year
NJ	Atlantic City	Atlantic	6/1 - 11/30
	Cape May	Cape May (except Ocean City)	6/1 - 11/30
	Edison	Middlesex (except Piscataway)	All year
	Newark	Bergen, Essex, Hudson, Passaic	All year
	Ocean City	City limits of Ocean City	6/15 - 9/15
	Piscataway/Belle Mead	Somerset; city limits of Piscataway	All year
	Princeton/Trenton	Mercer	All year
NV	Stateline	Douglas	All year
NY	The Bronx/Brooklyn/Queens	The boroughs of the Bronx, Brooklyn, and Queens	All year
	Manhattan	The borough of Manhattan	All year
	Nassau County/Great Neck	Nassau	All year
	Suffolk County	Suffolk	All year
	White Plains	City limits of White Plains	All year
PA	Hershey	City limits of Hershey	6/1 - 9/15
UT	Ogden/Layton/Davis County	Weber, Davis	1/1 - 2/28
	Park City	Summit	1/1 - 3/31 12/15 - 12/31
	Provo	Utah	1/15 - 2/28
	Salt Lake City	Salt Lake; Dugway Proving Ground, Tooele Army Depot	1/15 - 2/28
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		All year
	Wintergreen	Nelson	All year

¹**Transition rule.** A payor who used the high-low substantiation method in *Table 1* for an employee during the first 9 months of calendar year 2002 must continue to use the high-low substantiation method for the remainder of calendar year 2002 for that employee. For travel on or after October 1, 2002,

and before January 1, 2003, the payor may continue to use the rates and high-cost localities published in *Table 1* or the updated rates and high-cost localities published in *Table 2*, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method.

Table 2. Localities Eligible for \$204 (\$45 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2002 – September 30, 2003)¹

Note: The standard (“low”) rate of \$125 (\$90 for lodging and \$35 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point.

Per Diem Locality			Effective Date of \$204 Rate
State	Key City	County and/or Other Defined Location	
CA	Napa	Napa	4/1 - 11/15
	Palm Springs	Riverside	1/1 - 5/31
	San Francisco	San Francisco	All year
	San Mateo/Redwood City	San Mateo	All year
	Santa Monica	City limits of Santa Monica	6/1 - 9/30
	Sunnyvale/Palo Alto/San Jose	Santa Clara	All year
	Tahoe City	Placer	All year
CO	Aspen	Pitkin	1/1 - 4/30
	Silverthorne/Keystone	Summit	All year
	Telluride	San Miguel	1/1 - 9/30 12/20 - 12/31
	Vail	Eagle	1/1 - 3/31 12/1 - 12/31
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun, in Virginia; and the counties of Montgomery and Prince George’s in Maryland)		All year
FL	Key West	Monroe	1/1 - 4/30
ID	Sun Valley	City limits of Sun Valley	All year
IL	Chicago	Cook, Lake	All year
LA	New Orleans/St. Bernard	Orleans, St. Bernard, Plaquemine, and Jefferson Parishes	1/1 - 5/31
MA	Boston	Suffolk	All year
	Cambridge	Middlesex (except Lowell)	All year
	Martha’s Vineyard	Dukes	6/1 - 10/15
	Nantucket	Nantucket	6/15 - 10/15
MD	Baltimore	Baltimore	All year
	Counties of Montgomery and Prince George’s		All year
	Ocean City	Worcester	6/15 - 10/31
ME	Kennebunk/Kittery/Sanford	York	6/15 - 10/31
MI	Mackinac Island	Mackinac	All year
	Traverse City	Grand Traverse	All year
MT	Big Sky	Gallatin (except West Yellowstone)	All year
NJ	Atlantic City	Atlantic	6/1 - 11/30
	Cape May	Cape May (except Ocean City)	6/1 - 11/30
	Edison	Middlesex (except Piscataway)	All year
	Newark	Bergen, Essex, Hudson, Passaic	All year
	Ocean City	City limits of Ocean City	6/15 - 9/15
	Piscataway/Belle Mead	Somerset; city limits of Piscataway	All year
	Princeton/Trenton	Mercer	All year
NV	Stateline	Douglas	All year

Table 2. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality		Effective Date of \$204 Rate
	Key City	County and/or Other Defined Location	
NY	The Bronx/Brooklyn/Queens	The boroughs of the Bronx, Brooklyn, and Queens	All year
	Manhattan	The borough of Manhattan	All year
	Nassau County/Great Neck	Nassau	All year
	Staten Island	Richmond	All year
	Suffolk County	Suffolk	All year
	White Plains	City limits of White Plains	All year
PA	Hershey	City limits of Hershey	6/1 - 9/15
	King of Prussia/Ft. Washington/ Bala Cynwyd	Montgomery	4/1 - 11/30
	Philadelphia	Philadelphia	All year
UT	Ogden/Layton/Davis County	Weber, Davis	1/15 - 2/28
	Park City	Summit	1/1 - 3/31 12/15 - 12/31
	Provo	Utah	1/15 - 2/28
	Salt Lake City	Salt Lake; Dugway Proving Ground, Tooele Army Depot	1/15 - 2/28
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		All year
	Wintergreen	Nelson	All year
WA	Seattle	King	All year

¹**Transition rule.** A payor who used the high-low substantiation method in *Table 1* for an employee during the first 9 months of calendar year 2002 must continue to use the high-low substantiation method for the remainder of calendar year 2002 for that employee. For travel on or after October 1, 2002,

and before January 1, 2003, the payor may continue to use the rates and high-cost localities published in *Table 1* or the updated rates and high-cost localities published in *Table 2*, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method.

Table 3. Maximum Federal Per Diem Rates (Effective October 1, 2001 – September 30, 2002)¹

Note: The standard rate of \$85 (\$55 for lodging and \$30 for M&IE) applies to all locations within the continental United States (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 allowances. (See parts 302–2, 302–4, and 302–5 of 41 CFR.)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
AL	Birmingham	Jefferson	All year	\$ 59	\$38	\$ 97
	Decatur	Morgan	All year	69	30	99
	Gulf Shores	Baldwin	1/1 - 5/14	64	34	98
			5/15 - 9/4	101	34	135
			9/5 - 12/31	64	34	98
	Huntsville	Madison	Before 7/15/02	70	38	108
After 7/14/02			67	38	105	
Montgomery	Montgomery	Before 5/15/02	61	38	99	
		After 5/14/02	57	38	95	
AR	Hot Springs	Garland	All year	60	30	90
	Little Rock	Pulaski	All year	72	34	106
AZ	Casa Grande	Pinal	1/1 - 4/30	80	34	114
			5/1 - 12/31	65	34	99
	Chinle	Apache	1/1 - 4/30	55	34	89
			5/1 - 10/31	98	34	132
			11/1 - 12/31	55	34	89
	Flagstaff	All points in Coconino County not covered under Grand Canyon per diem area	1/1 - 4/30	55	34	89
			5/1 - 10/31	67	34	101
			11/1 - 12/31	55	34	89
	Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	1/1 - 4/30	94	42	136
			5/1 - 10/21	106	42	148
			10/22 - 12/31	94	42	136
Kayenta	Navajo	1/1 - 4/14	65	30	95	
		4/15 - 10/15	98	30	128	
		10/16 - 12/31	65	30	95	
Phoenix/Scottsdale	Maricopa	1/1 - 4/15	107	42	149	
		4/16 - 5/31	79	42	121	
		6/1 - 8/31	59	42	101	
		9/1 - 12/31	90	42	132	
Tucson	Pima; Davis-Monthan AFB	1/1 - 4/15	85	38	123	
		4/16 - 12/31	58	38	96	
Yuma	Yuma	All year	68	34	102	
CA	Clearlake	Lake	1/1 - 5/4	69	30	99
			5/5 - 9/30	85	30	115
			10/1 - 12/31	69	30	99
	Contra Costa County	Contra Costa	All year	108	42	150
	Death Valley	Inyo	All year	60	46	106
	Kern County	Kern	All year	68	38	106
Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB; Naval Weapons Center and Ordnance Test Station, China Lake (see Santa Monica)	All year	99	46	145	
Mammoth Lakes	Mono	All year	70	46	116	

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
CA	Marin County	Marin	All year	\$108	\$42	\$150
	Merced	Merced	All year	62	30	92
	Modesto	Stanislaus	All year	60	34	94
	Monterey	Monterey	1/1 - 4/30	75	42	117
			5/1 - 10/31	94	42	136
			11/1 - 12/31	75	42	117
	Napa	Napa	1/1 - 3/31	110	42	152
			4/1 - 11/15	125	42	167
			11/16 - 12/31	110	42	152
	Oakhurst	Madera	1/1 - 4/30	55	38	93
			5/1 - 9/30	79	38	117
			10/1 - 12/31	55	38	93
	Oakland	Alameda	All year	118	38	156
	Ontario/Barstow/ Victorville	San Bernardino	All year	84	38	122
	Palm Springs	Riverside	1/1 - 5/31	129	42	171
			6/1 - 12/31	84	42	126
	Point Arena/Gualala	Mendocino	All year	109	38	147
	Sacramento	Sacramento	All year	79	42	121
	San Diego	San Diego	All year	99	46	145
	San Francisco	San Francisco	All year	159	46	205
	San Luis Obispo	San Luis Obispo	All year	79	38	117
	San Mateo/Redwood City	San Mateo	All year	134	42	176
	Santa Barbara	Santa Barbara	All year	114	38	152
	Santa Cruz	Santa Cruz	All year	108	42	150
	Santa Monica	City limits of Santa Monica (see Los Angeles)	1/1 - 5/31	109	38	147
			6/1 - 9/30	125	38	163
			10/1 - 12/31	109	38	147
	Santa Rosa	Sonoma	All year	89	42	131
	Solano County	Solano; Travis AFB	All year	79	42	121
	South Lake Tahoe	El Dorado (see also Stateline, NV)	1/1 - 5/31	84	42	126
6/1 - 8/31			97	42	139	
9/1 - 12/31			84	42	126	
Sunnyvale/Palo Alto/ San Jose	Santa Clara	All year	150	46	196	
Tahoe City	Placer	All year	145	42	187	
Truckee	Nevada	1/1 - 6/14	63	42	105	
		6/15 - 9/30	81	42	123	
		10/1 - 12/31	63	42	105	
Visalia	Tulare	All year	69	38	107	
West Sacramento	Yolo	All year	69	30	99	
Yosemite National Park	Mariposa	1/1 - 4/30	82	46	128	
		5/1 - 9/30	114	46	160	
		10/1 - 12/31	82	46	128	

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Key City ²	Per Diem Locality		Computing Maximum Rate		
		County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
CO	Aspen	Pitkin	1/1 - 4/30	\$145	\$46	\$191
			5/1 - 12/31	89	46	135
	Boulder	Boulder	All year	93	42	135
	Colorado Springs	El Paso	1/1 - 5/14	59	38	97
			5/15 - 9/15	73	38	111
			9/16 - 12/31	59	38	97
	Cortez	Montezuma	All year	69	34	103
	Crested Butte	City limits of Crested Butte (see Gunnison County)	1/1 - 4/15	97	42	139
			4/16 - 6/15	58	42	100
			6/16 - 11/14	71	42	113
			11/15 - 12/31	97	42	139
	Denver	Denver, Adams, and Arapahoe Counties, that portion of Westminster located in Jefferson County, and Lone Tree in Douglas County	All year	112	42	154
	Durango	La Plata	1/1 - 5/14	70	38	108
			5/15 - 9/30	99	38	137
			10/1 - 12/31	70	38	108
	Fort Collins	Larimer (except Loveland)	All year	76	34	110
	Glenwood Springs	Garfield	1/1 - 5/14	55	30	85
			5/15 - 10/15	95	30	125
			10/16 - 12/31	55	30	85
	Gunnison	Gunnison (except Crested Butte)	1/1 - 5/14	55	34	89
5/15 - 9/30			70	34	104	
10/1 - 12/31			55	34	89	
Jefferson County	Jefferson	All year	94	34	128	
Loveland	City limits of Loveland (see Larimer County)	All year	69	30	99	
Montrose	Montrose	All year	69	34	103	
Pueblo	Pueblo	1/1 - 5/31	58	34	92	
		6/1 - 9/30	72	34	106	
		10/1 - 12/31	58	34	92	
Silverthorne/Keystone	Summit	All year	170	38	208	
Steamboat Springs	Routt	All year	59	38	97	
Telluride	San Miguel	1/1 - 9/30	147	46	193	
		10/1 - 12/19	85	46	131	
		12/20 - 12/31	147	46	193	
Trinidad	Las Animas	All year	62	30	92	
Vail	Eagle	1/1 - 3/31	200	46	246	
		4/1 - 11/30	105	46	151	
		12/1 - 12/31	200	46	246	
CT	Bridgeport/Danbury	Fairfield	All year	109	38	147
	Hartford	Hartford	All year	120	42	162
	Lakeville/Salisbury	Litchfield	All year	95	38	133
	Middlesex County	Middlesex	All year	78	30	108
	New Haven	New Haven	All year	87	38	125

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
CT	New London/Groton	New London	1/1 - 4/30	\$ 79	\$34	\$113
			5/1 - 10/31	107	34	141
11/1 - 12/31			79	34	113	
	Putnam/Danielson	Windham	All year	56	30	86
DC	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)		Before 2/15/02	119	46	165
			After 2/14/02	150	46	196
DE	Dover	Kent	1/1 - 5/24	64	34	98
			5/25 - 9/4	75	34	109
			9/5 - 12/31	64	34	98
	Lewes	Sussex	All year	120	42	162
	Wilmington	New Castle	1/1 - 3/31	99	34	133
4/1 - 9/30			109	34	143	
10/1 - 12/31			99	34	133	
FL	Altamonte Springs	Seminole	All year	71	38	109
	Bradenton	Manatee	1/1 - 4/30	65	30	95
			5/1 - 12/31	55	30	85
	Cocoa Beach	Brevard	All year	105	34	139
	Daytona Beach	Volusia	1/1 - 1/31	69	38	107
			2/1 - 8/31	90	38	128
			9/1 - 12/31	69	38	107
	Fort Lauderdale	Broward	1/1 - 4/30	100	42	142
			5/1 - 12/14	69	42	111
			12/15 - 12/31	100	42	142
	Fort Myers	Lee	1/1 - 1/14	55	42	97
			1/15 - 4/15	70	42	112
			4/16 - 12/31	55	42	97
	Fort Pierce	St. Lucie	1/1 - 4/30	70	46	116
			5/1 - 12/14	55	46	101
12/15 - 12/31			70	46	116	
Fort Walton Beach	Okaloosa	1/1 - 4/30	80	38	118	
		5/1 - 10/31	110	38	148	
		11/1 - 12/31	80	38	118	
Gainesville	Alachua	All year	61	34	95	
Gulf Breeze	Santa Rosa	1/1 - 4/30	59	38	97	
		5/1 - 9/30	115	38	153	
		10/1 - 12/31	59	38	97	
Jacksonville/Mayport	Duval; Mayport Naval Station	Before 7/15/02	65	34	99	
		After 7/14/02	81	34	115	

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
FL	Key West	Monroe	1/1 - 4/30	\$180	\$46	\$226
			5/1 - 12/31	109	46	155
	Kissimmee	Osceola	1/1 - 1/31	64	34	98
			2/1 - 4/30	77	34	111
			5/1 - 12/31	64	34	98
	Lakeland	Polk	All year	71	34	105
	Leesburg	Lake	1/1 - 4/15	68	30	98
			4/16 - 10/31	55	30	85
			11/1 - 12/31	68	30	98
	Miami	Dade	1/1 - 4/15	89	42	131
			4/16 - 8/31	75	42	117
			9/1 - 12/31	98	46	144
	Naples	Collier	1/1 - 4/15	109	38	147
			4/16 - 12/15	69	38	107
			12/16 - 12/31	109	38	147
	Ocala	Marion	All year	59	30	89
	Orlando	Orange	All year	95	42	137
	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	Palm Beach	1/1 - 4/30	129	46	175
			5/1 - 8/31	70	46	116
			9/1 - 12/31	98	46	144
Panama City	Bay	All year	74	38	112	
Pensacola	Escambia	All year	60	30	90	
Punta Gorda	Charlotte	1/1 - 4/15	75	38	113	
		4/16 - 12/14	55	38	93	
		12/15 - 12/31	75	38	113	
Sarasota	Sarasota	1/1 - 4/30	80	38	118	
		5/1 - 12/31	70	38	108	
Sebring	Highlands	All year	64	30	94	
St. Augustine	St. Johns	All year	65	38	103	
Stuart	Martin	All year	57	38	95	
Tallahassee	Leon	All year	65	34	99	
Tampa/St. Petersburg	Pinellas, Hillsborough	1/1 - 4/30	105	38	143	
		5/1 - 8/31	89	38	127	
		9/1 - 12/31	93	38	131	
Vero Beach	Indian River	1/1 - 4/15	99	38	137	
		4/16 - 12/14	59	38	97	
		12/15 - 12/31	99	38	137	
GA	Albany	Dougherty	All year	57	34	91
	Athens	Clarke	All year	69	34	103
	Atlanta	Fulton, Gwinnett (see Cobb and DeKalb Counties) Cobb, DeKalb, Fulton (see Gwinnett County)	Before 9/1/02	93	38	131
			After 8/31/02	112	38	150
Clayton County	Clayton	All year	64	30	94	

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
GA	Cobb County	Cobb	Before 9/1/02	\$ 78	\$34	\$112
			After 8/31/02	112	38	150
	Columbus	Muscogee	All year	63	34	97
	Conyers	Rockdale	All year	69	34	103
	DeKalb County	DeKalb	Before 9/1/02	78	34	112
			After 8/31/02	112	38	150
Gwinnett County	Gwinnett	Before 9/1/02	93	38	131	
		After 8/31/02	69	38	107	
Savannah	Chatham	Before 7/15/02	71	38	109	
		After 7/14/02	89	38	127	
IA	Cedar Rapids	Linn	All year	60	34	94
	Des Moines	Polk	All year	67	34	101
ID	Boise	Ada	All year	61	38	99
	Coeur d'Alene	Kootenai	All year	56	34	90
	Ketchum	Blaine (except Sun Valley)	1/1 - 4/30	74	42	116
			5/1 - 11/30	84	42	126
			12/1 - 12/31	74	42	116
	McCall	Valley	All year	62	38	100
Sun Valley	City limits of Sun Valley (see Blaine County)	All year	149	42	191	
IL	Aurora	Kane (except Elgin)	All year	66	30	96
	Chicago	Cook, Lake	All year	155	46	201
	Du Page County	Du Page	All year	89	38	127
	Elgin	City limits of Elgin (see Kane County)	All year	60	30	90
	Rockford	Winnebago	All year	60	30	90
IN	Carmel	Hamilton	All year	65	38	103
	Fort Wayne	Allen	All year	58	30	88
	Indianapolis	Marion; Ft. Benjamin Harrison	All year	70	42	112
	Lafayette	Tippecanoe	All year	59	30	89
	Michigan City	La Porte	All year	65	34	99
	Nashville	Brown	1/1 - 3/31	59	38	97
			4/1 - 11/15	75	38	113
			11/16 - 12/31	59	38	97
	South Bend	St. Joseph	All year	61	34	95
Valparaiso/Burlington Beach	Porter	All year	89	34	123	
KS	Kansas City/Overland Park	Wyandotte, Johnson	All year	85	38	123
	Wichita	Sedgwick	All year	59	38	97
KY	Covington	Kenton	All year	80	38	118
	Lexington	Fayette	All year	65	30	95
	Louisville	Jefferson	All year	69	38	107
LA	Baton Rouge	East Baton Rouge Parish	All year	78	38	116
	Gonzales	Ascension Parish	All year	59	34	93
	Lake Charles	Calcasieu Parish	All year	70	34	104

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
LA	New Orleans/ St. Bernard	Orleans, St. Bernard, Plaquemine, and Jefferson Parishes	1/1 - 5/31	\$139	\$42	\$181
			6/1 - 12/31	89	42	131
	Shreveport/Bossier City	Caddo Parish	All year	60	38	98
	Slidell	St. Tammany Parish	All year	65	30	95
	St. Francisville	West Feliciana Parish	All year	75	38	113
MA	Andover	Essex	All year	109	38	147
	Boston	Suffolk	All year	159	46	205
	Cambridge	Middlesex (except Lowell)	All year	159	46	205
	Falmouth	City limits of Falmouth	1/1 - 5/31	70	38	108
			6/1 - 9/30	105	38	143
			10/1 - 12/31	70	38	108
	Hyannis	Barnstable	All year	94	38	132
	Lowell	City limits of Lowell (except Cambridge) (see Middlesex County)	All year	99	34	133
	Martha's Vineyard	Dukes	1/1 - 5/31	85	46	131
			6/1 - 10/15	150	46	196
			10/16 - 12/31	85	46	131
	Nantucket	Nantucket	1/1 - 6/14	75	46	121
			6/15 - 10/15	150	46	196
			10/16 - 12/31	75	46	121
	New Bedford	City limits of New Bedford (see Bristol County)	1/1 - 5/14	65	34	99
			5/15 - 10/15	75	34	109
10/16 - 12/31			65	34	99	
Northampton	Hampshire	All year	72	34	106	
Pittsfield	Berkshire	All year	65	38	103	
Plymouth	Plymouth	1/1 - 6/14	99	34	133	
		6/15 - 10/15	119	34	153	
		10/16 - 12/31	99	34	133	
Quincy	Norfolk	All year	74	38	112	
Springfield	Hampden	All year	99	34	133	
Taunton	Bristol (except New Bedford)	All year	74	30	104	
Worcester	Worcester	All year	79	34	113	
MD	Counties of Montgomery and Prince George's		Before 2/15/02	119	46	165
			After 2/14/02	150	46	196
	Annapolis	Anne Arundel	All year	90	42	132
	Baltimore	Baltimore	Before 5/15/02	110	42	152
			After 5/14/02	137	42	179
	Columbia	Howard	All year	110	42	152
	Frederick	Frederick	All year	65	30	95
	Grasonville	Queen Annes	All year	75	38	113
Harford County	Harford	All year	104	38	142	
Lexington Park/ Leonardtown/Lusby	St. Mary's, Calvert	Before 5/15/02	66	34	100	
		After 5/14/02	72	34	106	

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
MD	Ocean City	Worcester	1/1 - 6/14 6/15 - 10/31 11/1 - 12/31	\$ 59 144 59	\$46 46 46	\$105 190 105
	St. Michaels	Talbot	All year	100	42	142
ME	Bar Harbor	Hancock	1/1 - 6/14	89	38	127
			6/15 - 10/15	110	38	148
			10/16 - 12/31	89	38	127
	Bath	Sagadahoc	1/1 - 4/30	55	34	89
			5/1 - 10/31	61	34	95
			11/1 - 12/31	55	34	89
	Kennebunk/Kittery/ Sanford	York	1/1 - 6/14	69	38	107
6/15 - 10/31			129	38	167	
11/1 - 12/31			69	38	107	
Portland	Cumberland	1/1 - 6/30	79	38	117	
		7/1 - 10/31	119	38	157	
		11/1 - 12/31	79	38	117	
Rockport	Knox	1/1 - 6/30	55	42	97	
		7/1 - 8/26	87	42	129	
		8/27 - 12/31	55	42	97	
Wiscasset	Lincoln	1/1 - 6/30	72	38	110	
		7/1 - 10/31	99	38	137	
		11/1 - 12/31	72	38	110	
MI	Ann Arbor	Washtenaw	All year	75	38	113
	Berrien County	Berrien	All year	59	30	89
	Charlevoix	Charlevoix	1/1 - 5/31	59	38	97
			6/1 - 8/31	105	38	143
			9/1 - 12/31	59	38	97
	Detroit	Wayne	All year	109	46	155
	East Lansing/Lansing	Ingham	All year	65	38	103
	Frankenmuth	Saginaw	All year	69	34	103
	Frankfort	Benzie	All year	62	34	96
	Gaylord	Otsego	All year	65	38	103
	Grand Rapids	Kent	All year	62	34	96
	Holland	Ottawa	All year	60	34	94
	Leland	Leelanau	All year	75	34	109
	Mackinac Island	Mackinac	All year	165	46	211
	Midland	Midland	All year	72	34	106
Mt. Pleasant	Isabella	All year	65	34	99	
Muskegon	Muskegon	1/1 - 4/30	59	30	89	
		5/1 - 8/31	79	30	109	
		9/1 - 12/31	59	30	89	
Ontonagon	Ontonagon	All year	65	30	95	

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
MI	Petoskey	Emmet	1/1 - 5/31	\$ 55	\$38	\$ 93
			6/1 - 10/31	65	38	103
			11/1 - 12/31	55	38	93
	Pontiac/Troy/Auburn Hills	Oakland	All year	94	38	132
	Sault Ste. Marie	Chippewa	1/1 - 5/14	55	34	89
			5/15 - 10/15	63	34	97
			10/16 - 12/31	55	34	89
South Haven	Van Buren	All year	76	34	110	
Traverse City	Grand Traverse	All year	125	42	167	
Warren	Macomb	All year	79	34	113	
MN	Anoka County	Anoka	All year	65	34	99
	Dakota County	Dakota	All year	80	34	114
	Duluth	St. Louis	1/1 - 5/31	56	42	98
			6/1 - 10/31	85	42	127
			11/1 - 12/31	56	42	98
	Minneapolis/St. Paul	Hennepin, Ramsey; Ft. Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO)	All year	95	46	141
Rochester	Olmsted	All year	73	34	107	
MO	Branson	Taney	1/1 - 3/31	55	34	89
			4/1 - 12/31	62	34	96
	Hannibal	Marion	All year	57	30	87
	Jefferson City	Cole	All year	60	30	90
	Kansas City	Jackson, Clay; Kansas City International Airport	All year	85	42	127
	Osage Beach	Camden	All year	89	30	119
	Platte	Platte (except Kansas City International Airport)	All year	61	34	95
	Springfield	Greene	All year	63	30	93
St. Louis	St. Louis, St. Charles	All year	90	46	136	
MS	Bay St. Louis	Hancock	1/1 - 3/31	55	38	93
			4/1 - 10/31	69	38	107
			11/1 - 12/31	55	38	93
	Biloxi/Gulfport	Harrison	Before 7/15/02	72	38	110
After 7/14/02			61	38	99	
Robinsonville	Tunica	All year	59	34	93	
MT	Big Sky	Gallatin (except West Yellowstone)	All year	125	46	171
	Polson/Kalispell	Lake, Flathead	1/1 - 5/31	55	30	85
			6/1 - 9/15	64	30	94
			9/16 - 12/31	55	30	85
	West Yellowstone	City limits of West Yellowstone (see Gallatin County)	1/1 - 5/31	55	34	89
6/1 - 9/30			92	34	126	
10/1 - 12/31	55	34	89			
NC	Atlantic Beach	Carteret	1/1 - 5/31	55	30	85
			6/1 - 8/31	64	30	94
			9/1 - 12/31	55	30	85

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
NC	Chapel Hill	Orange	All year	\$ 80	\$38	\$118
	Charlotte	Mecklenburg	All year	71	38	109
	Cherokee	Swain	1/1 - 3/31	55	30	85
			4/1 - 10/31	62	30	92
			11/1 - 12/31	55	30	85
	Fayetteville	Cumberland	All year	63	34	97
	Greensboro	Guilford	All year	87	38	125
	Kill Devil	Dare	1/1 - 2/28	75	38	113
			3/1 - 4/30	55	38	93
			5/1 - 9/30	114	38	152
			10/1 - 12/31	75	38	113
	New Bern/Havelock	Craven	All year	62	34	96
Raleigh	Wake	All year	74	38	112	
Research Triangle Park/ Durham	Durham	All year	85	42	127	
Wilmington	New Hanover	1/1 - 3/31	58	34	92	
		4/1 - 9/15	65	34	99	
		9/16 - 12/31	58	34	92	
Winston-Salem	Forsyth	All year	64	38	102	
ND	The standard CONUS rate of \$85 (\$55 for lodging and \$30 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	63	38	101
NH	Concord	Merrimack	1/1 - 4/30	58	34	92
			5/1 - 10/31	68	34	102
			11/1 - 12/31	58	34	92
	Conway	Carroll	All year	89	38	127
	Durham	Strafford	All year	89	30	119
	Hanover/Sullivan County	Grafton, Sullivan	All year	95	42	137
	Laconia	Belknap	All year	73	34	107
	Manchester	Hillsborough	All year	89	34	123
	Newington	Rockingham; Pease AFB (except Portsmouth)	1/1 - 6/30	65	42	107
7/1 - 10/31			81	42	123	
11/1 - 12/31			65	42	107	
Portsmouth	City limits of Portsmouth (see Rockingham County)	1/1 - 10/15	85	42	127	
		10/16 - 12/31	69	42	111	
NJ	Atlantic City	Atlantic	1/1 - 5/31	109	42	151
			6/1 - 11/30	149	42	191
			12/1 - 12/31	109	42	151
	Cape May	Cape May (except Ocean City)	1/1 - 5/31	95	42	137
			6/1 - 11/30	155	42	197
			12/1 - 12/31	95	42	137
Cherry Hill/Camden/ Moorestown	Camden, Burlington	All year	74	42	116	
Eatontown	Monmouth (except Freehold); Ft. Monmouth	All year	84	38	122	
Edison	Middlesex (except Piscataway)	All year	169	30	199	

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
NJ	Flemington	Hunterdon	All year	\$ 80	\$34	\$114
	Freehold	City limits of Freehold (see Monmouth County)	All year	85	34	119
	Millville	Cumberland	All year	58	30	88
	Newark	Bergen, Essex, Hudson, Passaic	All year	125	42	167
	Ocean City	City limits of Ocean City (see Cape May County)	1/1 - 6/14	80	38	118
			6/15 - 9/15	215	38	253
			9/16 - 12/31	80	38	118
	Parsippany/Picatinney Arsenal/Dover	Morris	All year	114	38	152
	Piscataway/Belle Mead	Somerset; city limits of Piscataway	All year	144	38	182
	Princeton/Trenton	Mercer	All year	139	42	181
Toms River	Ocean	1/1 - 5/14	79	38	117	
		5/15 - 9/15	89	38	127	
		9/16 - 12/31	79	38	117	
Union County	Union	All year	107	38	145	
NM	Albuquerque	Bernalillo	All year	65	38	103
	Cloudcroft	Otero	1/1 - 5/31	65	30	95
			6/1 - 10/31	74	30	104
			11/1 - 12/31	65	30	95
	Los Alamos	Los Alamos	All year	71	34	105
Santa Fe	Santa Fe	All year	99	46	145	
Taos	Taos	All year	75	34	109	
NV	Incline Village/ Crystal Bay	City limits of Incline Village and Crystal Bay	1/1 - 5/14	79	38	117
			5/15 - 9/15	99	38	137
			9/16 - 12/31	79	38	117
	Las Vegas	Clark; Nellis AFB	All year	79	38	117
Stateline	Douglas (see also South Lake Tahoe, CA)	All year	129	42	171	
NY	Albany	Albany	All year	96	42	138
	The Bronx/Brooklyn/ Queens	The boroughs of the Bronx, Brooklyn, and Queens	Before 1/1/02	170	46	216
			After 12/31/01	168	46	214
	Buffalo	Erie	All year	78	42	120
	Glens Falls	Warren	1/1 - 5/31	55	34	89
			6/1 - 9/30	74	34	108
			10/1 - 12/31	55	34	89
	Ithaca	Tompkins	All year	69	34	103
	Kingston	Ulster	All year	79	38	117
Lake Placid	Essex	1/1 - 6/14	59	38	97	
		6/15 - 10/15	86	38	124	
		10/16 - 12/31	59	38	97	
Manhattan	The borough of Manhattan	Before 1/1/02	198	46	244	
		After 12/31/01	208	46	254	
Nassau County/Great Neck	Nassau	All year	190	42	232	

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
NY	Niagara Falls	Niagara	1/1 - 4/30	\$ 55	\$34	\$ 89
			5/1 - 10/31	89	34	123
			11/1 - 12/31	55	34	89
	Nyack/Palisades	Rockland	1/1 - 3/31	57	38	95
			4/1 - 9/30	67	38	105
			10/1 - 12/31	57	38	95
	Owego	Tioga	All year	73	30	103
	Poughkeepsie	Dutchess	All year	74	38	112
	Rochester	Monroe	All year	83	42	125
	Saratoga Springs	Saratoga	1/1 - 6/30	75	38	113
			7/1 - 10/31	95	38	133
			11/1 - 12/31	75	38	113
	Staten Island	Richmond	All year	120	42	162
	Suffolk County	Suffolk	All year	149	38	187
	Syracuse	Onondaga	All year	70	34	104
Tarrytown	Westchester (except White Plains)	All year	114	42	156	
Waterloo/Romulus	Seneca	1/1 - 6/14	69	34	103	
		6/15 - 9/15	89	34	123	
		9/16 - 12/31	69	34	103	
Watkins Glen	Schuyler	All year	59	34	93	
West Point	Orange	All year	121	34	155	
White Plains	City limits of White Plains (see Westchester County)	All year	165	42	207	
OH	Akron	Summit	All year	72	38	110
	Bellevue	Huron	All year	72	30	102
	Cambridge	Guernsey	All year	60	34	94
	Cincinnati	Hamilton, Warren	All year	69	46	115
	Cleveland	Cuyahoga	All year	86	42	128
	Columbus	Franklin	All year	75	38	113
	Dayton	Montgomery; Wright-Patterson AFB	All year	65	30	95
	Fairborn	Greene	All year	66	34	100
	Geneva	Ashtabula	All year	59	34	93
	Hamilton	Butler	All year	59	34	93
	Lancaster	Fairfield	All year	66	30	96
	Port Clinton/Oak Harbor	Ottawa	1/1 - 5/31	69	34	103
			6/1 - 9/5	95	34	129
			9/6 - 12/31	69	34	103
	Sandusky	Erie	1/1 - 4/30	55	38	93
5/1 - 9/5			85	38	123	
9/6 - 12/31			55	38	93	
Toledo	Lucas	All year	69	30	99	
OK	Oklahoma City	Oklahoma	All year	65	38	103
OR	Ashland	Jackson	All year	59	42	101
	Beaverton	Washington	All year	59	38	97

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
OR	Bend	Deschutes	1/1 - 5/31	\$ 59	\$38	\$ 97
			6/1 - 9/30	69	38	107
			10/1 - 12/31	59	38	97
	Clackamas	Clackamas	All year	66	34	100
	Crater Lake	Klamath	All year	74	38	112
	Eugene	Lane (except Florence)	All year	62	38	100
	Florence	City limits of Florence (see Lane County)	All year	80	34	114
	Gold Beach	Curry	All year	58	30	88
	Lincoln City/Newport	Lincoln	All year	65	34	99
Portland	Multnomah	Before 2/15/02	77	38	115	
		After 2/14/02	91	38	129	
Seaside	Clatsop	1/1 - 6/30	59	34	93	
		7/1 - 8/31	79	34	113	
		9/1 - 12/31	59	34	93	
PA	Allentown	Lehigh	All year	62	30	92
	Chester/Radnor/ Essington	Delaware (except Wayne)	All year	75	34	109
	Easton	Northampton	All year	69	34	103
	Erie	Erie	All year	65	30	95
	Gettysburg	Adams	1/1 - 4/30	55	34	89
			5/1 - 10/31	82	34	116
			11/1 - 12/31	55	34	89
	Harrisburg	Dauphin (except Hershey)	All year	79	42	121
	Hershey	City limits of Hershey (see Dauphin County)	1/1 - 5/31	55	42	97
			6/1 - 9/15	125	42	167
			9/16 - 12/31	55	42	97
	King of Prussia/Ft. Washington/Bala Cynwyd	Montgomery	1/1 - 3/31	99	42	141
			4/1 - 11/30	119	42	161
			12/1 - 12/31	99	42	141
	Lancaster	Lancaster	1/1 - 4/30	60	38	98
			5/1 - 10/31	70	38	108
			11/1 - 12/31	60	38	98
Malvern/Downington/ Valley Forge	Chester	All year	83	38	121	
Mechanicsburg	Cumberland	All year	74	34	108	
Philadelphia	Philadelphia	All year	118	46	164	
Pittsburgh	Allegheny	All year	79	46	125	
Reading	Berks	All year	75	38	113	
Scranton	Lackawanna	All year	60	30	90	
Warminster	Bucks; Navy Air Development Center	All year	75	42	117	
Wayne	City limits of Wayne (see Delaware County)	All year	100	42	142	
RI	East Greenwich	Kent; Naval Construction Battalion Center, Davisville	All year	79	38	117
	Newport	Newport	1/1 - 3/31	79	42	121
4/1 - 12/31			111	42	153	

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
RI	North Kingstown	Washington	All year	\$ 89	\$30	\$119
	Providence	Providence	All year	89	42	131
SC	Aiken	Aiken	All year	65	30	95
	Charleston/Berkeley County	Charleston, Berkeley	Before 7/15/02	99	42	141
			After 7/14/02	106	42	148
	Columbia	Richland	All year	65	30	95
	Greenville	Greenville	All year	65	38	103
	Hilton Head	Beaufort	1/1 - 3/14	75	42	117
			3/15 - 9/30	95	42	137
10/1 - 12/31			75	42	117	
Myrtle Beach	Horry; Myrtle Beach AFB	1/1 - 2/28	59	42	101	
		3/1 - 11/30	99	42	141	
		12/1 - 12/31	59	42	101	
SD	Custer	Custer	1/1 - 6/14	55	30	85
			6/15 - 8/19	70	30	100
			8/20 - 12/31	55	30	85
	Hot Springs	Fall River	1/1 - 6/14	79	30	109
			6/15 - 10/15	108	30	138
			10/16 - 12/31	79	30	109
	Rapid City	Pennington	1/1 - 5/14	55	34	89
			5/15 - 9/30	99	34	133
			10/1 - 12/31	55	34	89
	Sturgis	Meade	1/1 - 6/14	55	30	85
			6/15 - 8/15	79	30	109
			8/16 - 12/31	55	30	85
TN	Alcoa/Townsend	Blount	All year	63	34	97
	Gatlinburg	Sevier	1/1 - 4/30	70	38	108
			5/1 - 10/31	78	38	116
			11/1 - 12/31	70	38	108
	Memphis	Shelby	Before 5/15/02	70	38	108
			After 5/14/02	75	38	113
Murfreesboro	Rutherford	All year	57	30	87	
Nashville	Davidson	All year	82	42	124	
Williamson County	Williamson	All year	60	30	90	
TX	Amarillo	Potter	All year	57	30	87
	Arlington	Tarrant	All year	77	34	111
	Austin	Travis	All year	80	38	118
	Bryan	Brazos (except College Station)	All year	60	30	90
	College Station	City limits of College Station (see Brazos County)	All year	69	34	103
	Corpus Christi	Nueces	All year	59	38	97
	Dallas	Dallas	All year	89	46	135
	El Paso	El Paso	All year	78	38	116
	Fort Davis	Jeff Davis	All year	68	30	98
	Fort Worth	City limits of Fort Worth	All year	94	38	132

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
TX	Galveston	Galveston	All year	\$ 76	\$42	\$118
	Granbury	Hood	All year	60	30	90
	Houston	Harris; L.B. Johnson Space Center, Ellington AFB	All year	73	42	115
	Killeen	Bell	All year	59	30	89
	Laredo	Webb	All year	70	30	100
	McAllen	Hidalgo	All year	70	34	104
	Plano	Collin	All year	70	34	104
	San Antonio	Bexar	All year	91	42	133
	South Padre Island	Cameron	1/1 - 2/28	70	38	108
			3/1 - 8/15	91	38	129
8/16 - 12/31			70	38	108	
Waco	McLennan	All year	57	30	87	
UT	Bullfrog	Garfield	All year	73	30	103
	Cedar City	Iron	All year	59	34	93
	Moab	Grand	1/1 - 3/14	55	34	89
			3/15 - 10/31	90	34	124
			11/1 - 12/31	55	34	89
	Ogden/Layton/Davis County	Weber, Davis	1/1 - 1/14	69	34	103
			1/15 - 2/28	169	34	203
			3/1 - 12/31	69	34	103
	Park City	Summit	1/1 - 3/31	169	46	215
			4/1 - 12/14	79	46	125
12/15 - 12/31			169	46	215	
Provo	Utah	1/1 - 1/14	60	38	98	
		1/15 - 2/28	169	38	207	
		3/1 - 10/31	69	38	107	
		11/1 - 12/31	60	38	98	
Salt Lake City	Salt Lake; Dugway Proving Ground, Tooele Army Depot	1/1 - 1/14	75	42	117	
		1/15 - 2/28	169	42	211	
		3/1 - 12/31	75	42	117	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun	Before 2/15/02	119	46	165	
		After 2/14/02	150	46	196	
	Charlottesville		All year	60	42	102
	Colonial Heights		All year	77	30	107
	Dinwiddie County	Dinwiddie	All year	77	30	107
	Hopewell		All year	77	30	107
	Lynchburg		All year	64	38	102
	Manassas/Woodbridge	Prince William	All year	84	34	118
	Petersburg		All year	77	30	107
	Prince George County	Prince George	All year	77	30	107
Richmond	Chesterfield, Henrico; Defense Supply Center	All year	77	38	115	

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Computing Maximum Rate		
				Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
VA	Roanoke		All year	\$ 59	\$34	\$ 93
	Virginia Beach	Virginia Beach (also Norfolk, Portsmouth, and Chesapeake)	1/1 - 3/31	55	38	93
			4/1 - 10/31	109	38	147
			11/1 - 12/31	55	38	93
	Wallops Island	Accomack	1/1 - 5/31	69	34	103
			6/1 - 9/5	89	34	123
9/6 - 12/31			69	34	103	
Williamsburg	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)	1/1 - 3/31	59	38	97	
		4/1 - 10/31	99	38	137	
		11/1 - 12/31	59	38	97	
Wintergreen	Nelson	All year	125	46	171	
VT	Burlington/St. Albans	Chittenden, Franklin	All year	89	38	127
	Manchester	Bennington	All year	68	42	110
	Middlebury	Addison	All year	68	38	106
	Montpelier	Washington	All year	62	30	92
	White River Junction	Windsor	1/1 - 9/14	55	34	89
9/15 - 10/31			90	34	124	
11/1 - 12/31			55	34	89	
WA	Anacortes	Skagit, Island	All year	64	38	102
	Bremerton	Kitsap	All year	61	34	95
	Everett	Snohomish (except Lynnwood)	All year	59	38	97
	Friday Harbor	San Juan	1/1 - 4/30	65	42	107
			5/1 - 9/30	95	42	137
			10/1 - 12/31	65	42	107
	Lynnwood	City limits of Lynnwood (see Snohomish County)	All year	89	34	123
	Ocean Shores	Grays Harbor	1/1 - 3/31	55	38	93
			4/1 - 9/30	82	38	120
			10/1 - 12/31	55	38	93
	Olympia/Tumwater	Thurston	All year	58	38	96
	Port Angeles	City limits of Port Angeles (see Clallam County)	All year	65	38	103
	Port Townsend	Jefferson	All year	79	34	113
Seattle	King	Before 2/15/02	109	46	155	
		After 2/14/02	143	46	189	
Sequim	Clallam (except Port Angeles)	1/1 - 6/28	55	34	89	
		6/29 - 9/1	62	34	96	
		9/2 - 12/31	55	34	89	
Spokane	Spokane	All year	63	38	101	
WI	Brookfield	Waukesha	All year	66	38	104
	Green Bay	Brown	All year	59	34	93
	Lake Geneva	Walworth	1/1 - 5/31	66	38	104
			6/1 - 9/4	85	38	123
			9/5 - 12/31	66	38	104
	Madison	Dane	All year	62	38	100
Milwaukee	Milwaukee	All year	95	42	137	

Table 3. (Effective October 1, 2001 – September 30, 2002) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
WI	Racine	Racine	All year	\$ 80	\$30	\$110
	Sheboygan	Sheboygan	All year	59	30	89
	Sturgeon Bay	Door	1/1 - 5/14	56	34	90
			5/15 - 10/15	81	34	115
			10/16 - 12/31	56	34	90
Wisconsin Dells	Columbia	1/1 - 5/31	55	38	93	
		6/1 - 9/30	85	38	123	
		10/1 - 12/31	55	38	93	
WV	Berkeley Springs	Morgan	All year	69	34	103
	Charleston	Kanawha	All year	78	38	116
	Martinsburg/Hedgesville	Berkeley	All year	59	30	89
	Morgantown	Monongalia	All year	66	34	100
	Shepherdstown	Jefferson	All year	79	38	117
	Wheeling	Ohio	All year	71	34	105
WY	Cody	Park	1/1 - 5/14	55	30	85
			5/15 - 10/15	98	30	128
			10/16 - 12/31	55	30	85
	Jackson	Teton	1/1 - 9/15	115	42	157
			9/16 - 10/31	69	42	111
11/1 - 12/31			115	42	157	

¹**Transition rule.** In lieu of the updated GSA rates in *Table 4*, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2002 (*Table 3*) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2002. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2002, through December 31, 2002.

²Unless 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."

³Per 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 (unless otherwise listed separately)."

⁴When 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.

⁵Federal 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 Management Policy Division (MTT), Washington, D.C. 20405. Agencies should submit their request to GSA no later than 2/27 for the city to be included in the annual review. 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 location.

Note: Recognizing that all locations are not incorporated cities, the term "city limits" has been used as a general phrase to denote the commonly recognized local boundaries of the location cited.

Table 4. Maximum Federal Per Diem Rates (Effective October 1, 2002 – September 30, 2003)¹

Note: The standard rate of \$85 (\$55 for lodging and \$30 for M&IE) applies to all locations within the continental United States (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 allowances. (See parts 302–2, 302–4, and 302–5 of 41 CFR.)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
AL	Birmingham	Jefferson	All year	\$ 59	\$42	\$101
	Decatur	Morgan	All year	69	34	103
	Gulf Shores	Baldwin	1/1 - 5/14	64	38	102
			5/15 - 9/4	101	38	139
			9/5 - 12/31	64	38	102
	Huntsville	Madison	All year	67	38	105
	Montgomery	Montgomery	All year	57	42	99
Tuscaloosa	Tuscaloosa	All year	63	34	97	
AR	Hot Springs	Garland	All year	60	34	94
	Little Rock	Pulaski	All year	72	38	110
AZ	Casa Grande	Pinal	1/1 - 4/30	80	38	118
			5/1 - 12/31	65	38	103
	Chinle	Apache	1/1 - 4/30	55	38	93
			5/1 - 10/31	98	38	136
			11/1 - 12/31	55	38	93
	Flagstaff	All points in Coconino County not covered under Grand Canyon per diem area	1/1 - 4/30	55	38	93
			5/1 - 10/31	67	38	105
			11/1 - 12/31	55	38	93
	Grand Canyon	All points in the Grand Canyon National Park and Kaibab National Forest within Coconino County	1/1 - 4/30	94	46	140
			5/1 - 10/21	106	46	152
			10/22 - 12/31	94	46	140
Kayenta	Navajo	1/1 - 4/14	65	34	99	
		4/15 - 10/15	98	34	132	
		10/16 - 12/31	65	34	99	
Phoenix/Scottsdale	Maricopa	1/1 - 4/15	107	46	153	
		4/16 - 5/31	79	46	125	
		6/1 - 8/31	59	46	105	
		9/1 - 12/31	90	46	136	
Tucson	Pima; Davis-Monthan AFB	1/1 - 4/15	85	42	127	
		4/16 - 12/31	58	42	100	
Yuma	Yuma	All year	68	38	106	
CA	Clearlake	Lake	1/1 - 5/4	69	34	103
			5/5 - 9/30	85	34	119
			10/1 - 12/31	69	34	103
	Contra Costa County	Contra Costa	All year	108	46	154
	Death Valley	Inyo	All year	60	46	106
	Fresno	Fresno	All year	73	34	107
	Kern County	Kern	All year	68	42	110
Los Angeles	Los Angeles, Orange, Ventura; Edwards AFB; Naval Weapons Center and Ordnance Test Station, China Lake (see Santa Monica)	All year	99	50	149	
Mammoth Lakes	Mono	All year	70	46	116	

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
CA	Marin County	Marin	All year	\$108	\$46	\$154
	Merced	Merced	All year	62	34	96
	Modesto	Stanislaus	All year	60	38	98
	Monterey	Monterey	1/1 - 4/30	75	46	121
			5/1 - 10/31	94	46	140
			11/1 - 12/31	75	46	121
	Napa	Napa	1/1 - 3/31	110	46	156
			4/1 - 11/15	125	46	171
			11/16 - 12/31	110	46	156
	Oakhurst	Madera	1/1 - 4/30	55	42	97
			5/1 - 9/30	79	42	121
			10/1 - 12/31	55	42	97
	Oakland	Alameda	All year	118	42	160
	Ontario/Barstow/ Victorville	San Bernardino	All year	84	42	126
	Palm Springs	Riverside	1/1 - 5/31	129	46	175
			6/1 - 12/31	84	46	130
	Point Arena/Gualala	Mendocino	All year	109	42	151
	Redding	Shasta	All year	78	34	112
	Sacramento	Sacramento	All year	79	46	125
	San Diego	San Diego	All year	99	50	149
	San Francisco	San Francisco	All year	159	50	209
	San Luis Obispo	San Luis Obispo	All year	79	42	121
	San Mateo/Redwood City	San Mateo	All year	134	46	180
	Santa Barbara	Santa Barbara	All year	114	42	156
	Santa Cruz	Santa Cruz	All year	108	46	154
	Santa Monica	City limits of Santa Monica (see Los Angeles)	1/1 - 5/31	109	42	151
			6/1 - 9/30	125	42	167
			10/1 - 12/31	109	42	151
	Santa Rosa	Sonoma	All year	89	46	135
	Solano County	Solano; Travis AFB	All year	79	46	125
South Lake Tahoe	El Dorado (see also Stateline, NV)	1/1 - 5/31	84	46	130	
		6/1 - 8/31	97	46	143	
		9/1 - 12/31	84	46	130	
Sunnyvale/Palo Alto/ San Jose	Santa Clara	All year	150	50	200	
Tahoe City	Placer	All year	145	46	191	
Truckee	Nevada	1/1 - 6/14	63	46	109	
		6/15 - 9/30	81	46	127	
		10/1 - 12/31	63	46	109	
Visalia	Tulare	All year	69	42	111	
West Sacramento	Yolo	All year	69	34	103	

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
CA	Yosemite National Park	Mariposa	1/1 - 4/30	\$ 82	\$46	\$128
			5/1 - 9/30	114	46	160
			10/1 - 12/31	82	46	128
CO	Aspen	Pitkin	1/1 - 4/30	145	46	191
			5/1 - 12/31	89	46	135
	Boulder	Boulder	All year	93	46	139
	Colorado Springs	El Paso	1/1 - 5/14	59	42	101
			5/15 - 9/15	73	42	115
			9/16 - 12/31	59	42	101
	Cortez	Montezuma	All year	69	34	103
	Crested Butte	City limits of Crested Butte (see Gunnison County)	1/1 - 4/15	97	46	143
			4/16 - 6/15	58	46	104
			6/16 - 11/14	71	46	117
			11/15 - 12/31	97	46	143
	Denver	Denver, Adams, and Arapahoe Counties, that portion of Westminster located in Jefferson County, and Lone Tree in Douglas County	All year	112	46	158
	Durango	La Plata	1/1 - 5/14	70	42	112
			5/15 - 9/30	99	42	141
			10/1 - 12/31	70	42	112
	Fort Collins	Larimer (except Loveland)	All year	76	38	114
	Glenwood Springs	Garfield	1/1 - 5/14	55	34	89
			5/15 - 10/15	95	34	129
			10/16 - 12/31	55	34	89
	Grand Junction	Mesa	All year	64	34	98
Gunnison	Gunnison (except Crested Butte)	1/1 - 5/14	55	38	93	
		5/15 - 9/30	70	38	108	
		10/1 - 12/31	55	38	93	
Jefferson County	Jefferson	All year	94	38	132	
Loveland	City limits of Loveland (see Larimer County)	All year	69	34	103	
Montrose	Montrose	All year	69	38	107	
Pueblo	Pueblo	1/1 - 5/31	58	38	96	
		6/1 - 9/30	72	38	110	
		10/1 - 12/31	58	38	96	
Silverthorne/Keystone	Summit	All year	170	42	212	
Steamboat Springs	Routt	All year	59	42	101	
Telluride	San Miguel	1/1 - 9/30	147	46	193	
		10/1 - 12/19	85	46	131	
		12/20 - 12/31	147	46	193	
Trinidad	Las Animas	All year	62	34	96	
Vail	Eagle	1/1 - 3/31	200	46	246	
		4/1 - 11/30	105	46	151	
		12/1 - 12/31	200	46	246	
CT	Bridgeport/Danbury	Fairfield	All year	109	42	151
	Hartford	Hartford	All year	120	42	162

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
CT	Lakeville/Salisbury	Litchfield	All year	\$ 95	\$42	\$137
	Middlesex County	Middlesex	All year	78	34	112
	New Haven	New Haven	All year	87	38	125
	New London/Groton	New London	1/1 - 4/30	79	38	117
			5/1 - 10/31	107	38	145
			11/1 - 12/31	79	38	117
	Putnam/Danielson	Windham	All year	56	34	90
Storrs/Mansfield	Tolland	All year	70	34	104	
DC	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)		All year	150	50	200
DE	Dover	Kent	1/1 - 5/24	64	38	102
			5/25 - 9/4	75	38	113
			9/5 - 12/31	64	38	102
	Lewes	Sussex	All year	120	42	162
	Wilmington	New Castle	1/1 - 3/31	99	38	137
4/1 - 9/30			109	38	147	
10/1 - 12/31			99	38	137	
FL	Altamonte Springs	Seminole	All year	71	42	113
	Bradenton	Manatee	1/1 - 4/30	65	34	99
			5/1 - 12/31	55	34	89
	Cocoa Beach	Brevard	All year	105	38	143
	Daytona Beach	Volusia	1/1 - 1/31	69	42	111
			2/1 - 8/31	90	42	132
			9/1 - 12/31	69	42	111
	Fort Lauderdale	Broward	1/1 - 4/30	100	46	146
			5/1 - 12/14	69	46	115
			12/15 - 12/31	100	46	146
	Fort Myers	Lee	1/1 - 1/14	55	46	101
			1/15 - 4/15	70	46	116
			4/16 - 12/31	55	46	101
Fort Pierce	St. Lucie	1/1 - 4/30	70	42	112	
		5/1 - 12/14	55	42	97	
		12/15 - 12/31	70	42	112	
Fort Walton Beach	Okaloosa	1/1 - 4/30	80	42	122	
		5/1 - 10/31	110	42	152	
		11/1 - 12/31	80	42	122	
Gainesville	Alachua	All year	61	38	99	
Gulf Breeze	Santa Rosa	1/1 - 4/30	59	42	101	
		5/1 - 9/30	115	42	157	
		10/1 - 12/31	59	42	101	

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
FL	Jacksonville/Mayport	Duval; Mayport Naval Station	All year	\$ 81	\$38	\$119
	Key West	Monroe	1/1 - 4/30	180	46	226
			5/1 - 12/31	109	46	155
	Kissimmee	Osceola	1/1 - 1/31	64	38	102
			2/1 - 4/30	77	38	115
			5/1 - 12/31	64	38	102
	Lakeland	Polk	All year	71	38	109
	Leesburg	Lake	1/1 - 4/15	68	34	102
			4/16 - 10/31	55	34	89
			11/1 - 12/31	68	34	102
	Miami	Dade	All year	98	46	144
	Naples	Collier	1/1 - 4/15	109	42	151
			4/16 - 12/15	69	42	111
			12/16 - 12/31	109	42	151
	Ocala	Marion	All year	59	34	93
	Orlando	Orange	All year	95	46	141
	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	Palm Beach	All year	98	46	144
	Panama City	Bay	All year	74	42	116
	Pensacola	Escambia	All year	85	34	119
	Punta Gorda	Charlotte	1/1 - 4/15	75	38	113
4/16 - 12/14			55	38	93	
12/15 - 12/31			75	38	113	
Sarasota	Sarasota	1/1 - 4/30	80	42	122	
		5/1 - 12/31	70	42	112	
Sebring	Highlands	All year	64	34	98	
St. Augustine	St. Johns	All year	65	42	107	
Stuart	Martin	All year	57	42	99	
Tallahassee	Leon	All year	65	38	103	
Tampa/St. Petersburg	Pinellas, Hillsborough	All year	93	42	135	
Vero Beach	Indian River	1/1 - 4/15	99	34	133	
		4/16 - 12/14	59	34	93	
		12/15 - 12/31	99	34	133	
GA	Albany	Dougherty	All year	57	38	95
	Athens	Clarke	All year	69	38	107
	Atlanta	Fulton	All year	112	42	154
	Clayton County	Clayton	All year	89	34	123
	Cobb County	Cobb	All year	112	42	154
	Columbus	Muscogee	All year	63	38	101
	Conyers	Rockdale	All year	69	38	107
	DeKalb County	DeKalb	All year	112	42	154

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
GA	Dublin	Laurens	All year	\$ 57	\$34	\$ 91
	Gwinnett County	Gwinnett	All year	69	42	111
	Savannah	Chatham	All year	89	42	131
IA	Cedar Rapids	Linn	All year	60	30	90
	Des Moines	Polk	All year	67	34	101
ID	Boise	Ada	All year	61	42	103
	Coeur d'Alene	Kootenai	All year	56	38	94
	Ketchum	Blaine (except Sun Valley)	1/1 - 4/30	74	42	116
			5/1 - 11/30	84	42	126
			12/1 - 12/31	74	42	116
	McCall	Valley	All year	62	42	104
Sun Valley	City limits of Sun Valley (see Blaine County)	All year	149	42	191	
IL	Aurora	Kane (except Elgin)	All year	66	34	100
	Chicago	Cook, Lake	All year	155	50	205
	Du Page County	Du Page	All year	89	42	131
	Elgin	City limits of Elgin (see Kane County)	All year	60	34	94
	Rockford	Winnebago	All year	60	34	94
IN	Carmel	Hamilton	All year	65	42	107
	Fort Wayne	Allen	All year	58	34	92
	Indianapolis	Marion; Ft. Benjamin Harrison	Before 11/8/02	70	46	116
			After 11/7/02	83	46	129
	Lafayette	Tippecanoe	All year	59	34	93
	Michigan City	La Porte	All year	65	38	103
	Nashville	Brown	1/1 - 3/31	59	42	101
			4/1 - 11/15	75	42	117
11/16 - 12/31			59	42	101	
South Bend	St. Joseph	All year	61	38	99	
Valparaiso/Burlington Beach	Porter	All year	89	38	127	
KS	Kansas City/Overland Park	Wyandotte, Johnson	Before 11/8/02	85	42	127
			After 11/7/02	84	42	126
Wichita	Sedgwick	All year	59	42	101	
KY	Covington	Kenton	All year	80	42	122
	Lexington	Fayette	All year	65	34	99
	Louisville	Jefferson	All year	69	42	111
	Newport	Campbell	All year	74	34	108
LA	Baton Rouge	East Baton Rouge Parish	All year	78	42	120
	Gonzales	Ascension Parish	All year	59	38	97
	Lake Charles	Calcasieu Parish	All year	70	38	108
	New Orleans/St. Bernard	Orleans, St. Bernard, Plaquemine, and Jefferson Parishes	1/1 - 5/31	139	46	185
			6/1 - 12/31	89	46	135
	Shreveport/Bossier City	Caddo Parish	All year	60	42	102
Slidell	St. Tammany Parish	All year	65	34	99	

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Key City ²	Per Diem Locality		Computing Maximum Rate		
		County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
LA	St. Francisville	West Feliciana Parish	All year	\$ 75	\$42	\$117
MA	Andover	Essex	All year	109	42	151
	Boston	Suffolk	Before 12/15/02	159	50	209
			After 12/14/02			
			1/1 - 4/30	159	50	209
			5/1 - 11/30	192	50	242
			12/1 - 12/31	159	50	209
	Cambridge	Middlesex (except Lowell)	Before 12/15/02	159	50	209
			After 12/14/02			
			1/1 - 4/30	159	50	209
			5/1 - 11/30	192	50	242
			12/1 - 12/31	159	50	209
	Falmouth	City limits of Falmouth	1/1 - 5/31	70	38	108
			6/1 - 9/30	105	38	143
			10/1 - 12/31	70	38	108
	Hyannis	Barnstable	All year	94	42	136
	Lowell	City limits of Lowell (except Cambridge) (see Middlesex County)	All year	99	38	137
	Martha's Vineyard	Dukes	1/1 - 5/31	85	46	131
			6/1 - 10/15	150	46	196
10/16 - 12/31			85	46	131	
Nantucket	Nantucket	1/1 - 6/14	75	46	121	
		6/15 - 10/15	150	46	196	
		10/16 - 12/31	75	46	121	
New Bedford	City limits of New Bedford (see Bristol County)	1/1 - 5/14	65	38	103	
		5/15 - 10/15	75	38	113	
		10/16 - 12/31	65	38	103	
Northampton	Hampshire	All year	72	38	110	
Pittsfield	Berkshire	All year	65	42	107	
Plymouth	Plymouth	1/1 - 6/14	99	38	137	
		6/15 - 10/15	119	38	157	
		10/16 - 12/31	99	38	137	
Quincy	Norfolk	All year	74	42	116	
Springfield	Hampden	All year	99	38	137	
Taunton	Bristol (except New Bedford)	All year	74	34	108	
Worcester	Worcester	All year	79	38	117	
MD	Counties of Montgomery and Prince George's		All year	150	50	200
	Annapolis	Anne Arundel	All year	90	46	136
	Baltimore	Baltimore	All year	137	46	183
	Cambridge	Dorchester	All year	70	34	104
	Columbia	Howard	All year	110	46	156
	Frederick	Frederick	All year	65	34	99
	Grasonville	Queen Annes	All year	75	42	117
	Harford County	Harford	All year	104	42	146

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
MD	Lexington Park/ Leonardtown/Lusby	St. Mary's, Calvert	All year	\$ 75	\$38	\$113
	Ocean City	Worcester	1/1 - 6/14	59	46	105
			6/15 - 10/31	144	46	190
11/1 - 12/31			59	46	105	
St. Michaels	Talbot	All year	100	46	146	
ME	Bar Harbor	Hancock	1/1 - 6/14	89	42	131
			6/15 - 10/15	110	42	152
			10/16 - 12/31	89	42	131
	Bath	Sagadahoc	1/1 - 4/30	55	38	93
			5/1 - 10/31	61	38	99
			11/1 - 12/31	55	38	93
	Kennebunk/Kittery/ Sanford	York	1/1 - 6/14	69	42	111
			6/15 - 10/31	129	42	171
			11/1 - 12/31	69	42	111
	Portland	Cumberland	1/1 - 6/30	79	42	121
			7/1 - 10/31	119	42	161
			11/1 - 12/31	79	42	121
Rockport	Knox	1/1 - 6/30	55	46	101	
		7/1 - 8/26	87	46	133	
		8/27 - 12/31	55	46	101	
Wiscasset	Lincoln	1/1 - 6/30	72	42	114	
		7/1 - 10/31	99	42	141	
		11/1 - 12/31	72	42	114	
MI	Ann Arbor	Washtenaw	All year	75	42	117
	Berrien County	Berrien	All year	59	34	93
	Charlevoix	Charlevoix	1/1 - 5/31	59	42	101
			6/1 - 8/31	105	42	147
			9/1 - 12/31	59	42	101
	Detroit	Wayne	Before 12/15/02	109	50	159
			After 12/14/02	108	50	158
	East Lansing/Lansing	Ingham	All year	65	42	107
	Frankenmuth	Saginaw	All year	69	34	103
	Frankfort	Benzie	All year	62	34	96
	Gaylord	Otsego	All year	65	38	103
	Grand Rapids	Kent	All year	62	38	100
	Holland	Ottawa	All year	60	38	98
	Leland	Leelanau	All year	75	38	113
	Mackinac Island	Mackinac	All year	165	46	211
	Midland	Midland	All year	72	38	110
Mt. Pleasant	Isabella	All year	65	38	103	
Muskegon	Muskegon	1/1 - 4/30	59	34	93	
		5/1 - 8/31	79	34	113	
		9/1 - 12/31	59	34	93	
Ontonagon	Ontonagon	All year	65	34	99	

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
MI	Petoskey	Emmet	1/1 - 5/31	\$ 55	\$42	\$ 97
			6/1 - 10/31	65	42	107
			11/1 - 12/31	55	42	97
	Pontiac/Troy/Auburn Hills	Oakland	All year	94	42	136
	Sault Ste. Marie	Chippewa	1/1 - 5/14	55	38	93
			5/15 - 10/15	63	38	101
			10/16 - 12/31	55	38	93
South Haven	Van Buren	All year	76	38	114	
Traverse City	Grand Traverse	All year	125	46	171	
Warren	Macomb	All year	79	38	117	
MN	Anoka County	Anoka	All year	65	38	103
	Dakota County	Dakota	All year	80	38	118
	Duluth	St. Louis	1/1 - 5/31	56	42	98
			6/1 - 10/31	85	42	127
			11/1 - 12/31	56	42	98
	Minneapolis/St. Paul	Hennepin, Ramsey; Ft. Snelling Military Reservation and Navy Astronautics Group (Detachment BRAVO)	Before 11/8/02	95	50	145
After 11/7/02			110	50	160	
Rochester	Olmsted	All year	73	38	111	
MO	Branson	Taney	1/1 - 3/31	55	38	93
			4/1 - 12/31	62	38	100
	Hannibal	Marion	All year	57	34	91
	Jefferson City	Cole	All year	60	34	94
	Kansas City	Jackson, Clay; Kansas City International Airport	Before 11/8/02	85	46	131
			After 11/7/02	84	46	130
	Osage Beach	Camden	All year	89	34	123
	Platte	Platte (except Kansas City International Airport)	Before 11/8/02	61	38	99
			After 11/7/02	84	38	122
	Springfield	Greene	All year	63	34	97
St. Louis	St. Louis, St. Charles	Before 12/15/02	90	50	140	
		After 12/14/02	102	50	152	
St. Robert/Ft. Leonardwood	Pulaski	All year	74	34	108	
MS	Bay St. Louis	Hancock	1/1 - 3/31	55	38	93
			4/1 - 10/31	69	38	107
			11/1 - 12/31	55	38	93
Biloxi/Gulfport	Harrison	All year	61	42	103	
Robinsonville	Tunica	All year	59	34	93	
MT	Big Sky	Gallatin (except West Yellowstone)	All year	125	46	171
	Polson/Kalispell	Lake, Flathead	1/1 - 5/31	55	34	89
6/1 - 9/15			64	34	98	
9/16 - 12/31			55	34	89	

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
MT	West Yellowstone	City limits of West Yellowstone (see Gallatin County)	1/1 - 5/31	\$ 55	\$38	\$ 93
			6/1 - 9/30	92	38	130
			10/1 - 12/31	55	38	93
NC	Atlantic Beach	Carteret	1/1 - 5/31	55	34	89
			6/1 - 8/31	64	34	98
			9/1 - 12/31	55	34	89
	Chapel Hill	Orange	All year	80	42	122
	Charlotte	Mecklenburg	Before 12/15/02	71	42	113
			After 12/14/02	81	42	123
	Cherokee	Swain	1/1 - 3/31	55	34	89
			4/1 - 10/31	62	34	96
			11/1 - 12/31	55	34	89
	Fayetteville	Cumberland	All year	63	38	101
	Greensboro	Guilford	All year	87	42	129
	Greenville	Pitt	All year	64	34	98
	Kill Devil	Dare	1/1 - 2/28	75	42	117
			3/1 - 4/30	55	42	97
5/1 - 9/30			114	42	156	
10/1 - 12/31			75	42	117	
New Bern/Havelock	Craven	All year	62	38	100	
Raleigh	Wake	All year	74	42	116	
Research Triangle Park/Durham	Durham	All year	85	46	131	
Wilmington	New Hanover	1/1 - 3/31	58	38	96	
		4/1 - 9/15	65	38	103	
		9/16 - 12/31	58	38	96	
Winston-Salem	Forsyth	All year	64	42	106	
ND	The standard CONUS rate of \$85 (\$55 for lodging and \$30 for M&IE) applies to all per diem localities in North Dakota.					
NE	Omaha	Douglas	All year	63	42	105
NH	Concord	Merrimack	1/1 - 4/30	58	38	96
			5/1 - 10/31	68	38	106
			11/1 - 12/31	58	38	96
	Conway	Carroll	All year	89	42	131
	Durham	Strafford	All year	89	34	123
	Hanover/Sullivan County	Grafton, Sullivan	All year	95	38	133
	Laconia	Belknap	All year	73	38	111
	Manchester	Hillsborough	All year	89	38	127
	Newington	Rockingham (except Portsmouth); Pease AFB	1/1 - 6/30	65	38	103
7/1 - 10/31			81	38	119	
11/1 - 12/31			65	38	103	
Portsmouth	City limits of Portsmouth (see Rockingham County)	1/1 - 10/15	85	42	127	
		10/16 - 12/31	69	42	111	

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
NJ	Atlantic City	Atlantic	1/1 - 5/31	\$109	\$46	\$155
			6/1 - 11/30	149	46	195
			12/1 - 12/31	109	46	155
	Cape May	Cape May (except Ocean City)	1/1 - 5/31	95	46	141
			6/1 - 11/30	155	46	201
			12/1 - 12/31	95	46	141
	Cherry Hill/Camden/Moorestown	Camden, Burlington	All year	74	46	120
	Eatontown	Monmouth (except Freehold); Ft. Monmouth	All year	84	42	126
	Edison	Middlesex (except Piscataway)	All year	169	34	203
	Flemington	Hunterdon	All year	80	38	118
	Freehold	City limits of Freehold (see Monmouth County)	All year	85	38	123
	Millville	Cumberland	All year	58	34	92
	Newark	Bergen, Essex, Hudson, and Passaic	All year	125	46	171
	Ocean City	City limits of Ocean City (see Cape May County)	1/1 - 6/14	80	42	122
			6/15 - 9/15	215	42	257
9/16 - 12/31			80	42	122	
Parsippany/Picatinney Arsenal/Dover	Morris	All year	114	42	156	
Piscataway/Belle Mead	Somerset; city limits of Piscataway	All year	144	42	186	
Princeton/Trenton	Mercer	All year	139	46	185	
Toms River	Ocean	1/1 - 5/14	79	42	121	
		5/15 - 9/15	89	42	131	
		9/16 - 12/31	79	42	121	
Union County	Union	All year	107	42	149	
NM	Albuquerque	Bernalillo	Before 12/15/02	65	42	107
			After 12/14/02	72	42	114
	Cloudcroft	Otero	1/1 - 5/31	65	34	99
			6/1 - 10/31	74	34	108
			11/1 - 12/31	65	34	99
	Las Cruces	Doña Ana	All year	60	34	94
Los Alamos	Los Alamos	All year	71	38	109	
Santa Fe	Santa Fe	All year	99	46	145	
Taos	Taos	All year	75	38	113	
NV	Incline Village/Crystal Bay	City limits of Incline Village and Crystal Bay	1/1 - 5/14	79	42	121
			5/15 - 9/15	99	42	141
			9/16 - 12/31	79	42	121
Las Vegas	Clark; Nellis AFB	All year	79	42	121	
Stateline	Douglas (see also South Lake Tahoe, CA)	All year	129	46	175	
NY	Albany	Albany	All year	96	46	142
	The Bronx/Brooklyn/Queens	The boroughs of The Bronx, Brooklyn, and Queens	All year	168	46	214
	Buffalo	Erie	All year	78	42	120

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
NY	Glens Falls	Warren	1/1 - 5/31	\$ 55	\$38	\$ 93
			6/1 - 9/30	74	38	112
			10/1 - 12/31	55	38	93
	Ithaca	Tompkins	All year	69	38	107
	Kingston	Ulster	All year	79	42	121
	Lake Placid	Essex	1/1 - 6/14	59	42	101
			6/15 - 10/15	86	42	128
			10/16 - 12/31	59	42	101
	Manhattan	The borough of Manhattan	All year	208	50	258
	Nassau County/Great Neck	Nassau	All year	190	46	236
	Niagara Falls	Niagara	1/1 - 4/30	55	38	93
			5/1 - 10/31	89	38	127
			11/1 - 12/31	55	38	93
	Nyack/Palisades	Rockland	1/1 - 3/31	57	42	99
			4/1 - 9/30	67	42	109
			10/1 - 12/31	57	42	99
	Owego	Tioga	All year	73	34	107
	Poughkeepsie	Dutchess	All year	74	42	116
	Rochester	Monroe	All year	83	46	129
	Saratoga Springs	Saratoga	1/1 - 6/30	75	42	117
7/1 - 10/31			95	42	137	
11/1 - 12/31			75	42	117	
Staten Island	Richmond	All year	120	46	166	
Suffolk County	Suffolk	All year	149	42	191	
Syracuse	Onondaga	All year	70	38	108	
Tarrytown	Westchester (except White Plains)	All year	114	46	160	
Waterloo/Romulus	Seneca	1/1 - 6/14	69	34	103	
		6/15 - 9/15	89	34	123	
		9/16 - 12/31	69	34	103	
Watkins Glen	Schuyler	All year	59	38	97	
West Point	Orange	All year	121	38	159	
White Plains	City limits of White Plains (see Westchester County)	All year	165	46	211	
OH	Akron	Summit	All year	72	42	114
	Bellevue	Huron	All year	72	34	106
	Cambridge	Guernsey	All year	60	34	94
	Cincinnati	Hamilton, Warren	All year	69	50	119
	Cleveland	Cuyahoga	All year	86	46	132
	Columbus	Franklin	All year	75	42	117
	Dayton	Montgomery; Wright-Patterson AFB	All year	65	34	99
	Fairborn	Greene	All year	66	38	104
	Geneva	Ashtabula	All year	59	38	97
	Hamilton	Butler	All year	59	38	97
	Lancaster	Fairfield	All year	66	34	100

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
OH	Port Clinton/Oak Harbor	Ottawa	1/1 - 5/31	\$ 69	\$38	\$107
			6/1 - 9/5	95	38	133
			9/6 - 12/31	69	38	107
	Sandusky	Erie	1/1 - 4/30	55	42	97
			5/1 - 9/5	85	42	127
			9/6 - 12/31	55	42	97
	Toledo	Lucas	All year	69	34	103
OK	Oklahoma City	Oklahoma	All year	65	42	107
OR	Ashland	Jackson	All year	59	46	105
	Beaverton	Washington	All year	59	42	101
	Bend	Deschutes	1/1 - 5/31	59	42	101
			6/1 - 9/30	69	42	111
			10/1 - 12/31	59	42	101
	Clackamas	Clackamas	All year	66	38	104
	Crater Lake	Klamath	All year	74	34	108
	Eugene	Lane (except Florence)	All year	62	42	104
	Florence	City limits of Florence (see Lane County)	All year	80	38	118
	Gold Beach	Curry	All year	58	34	92
	Lincoln City/Newport	Lincoln	All year	65	38	103
Portland	Multnomah	All year	91	42	133	
		1/1 - 6/30	59	38	97	
		7/1 - 8/31	79	38	117	
		9/1 - 12/31	59	38	97	
PA	Allentown	Lehigh	All year	62	34	96
	Chester/Radnor/Essington	Delaware (except Wayne)	All year	75	38	113
	Easton	Northampton	All year	69	34	103
	Erie	Erie	All year	65	34	99
	Gettysburg	Adams	1/1 - 4/30	55	38	93
			5/1 - 10/31	82	38	120
			11/1 - 12/31	55	38	93
	Harrisburg	Dauphin (except Hershey)	All year	79	46	125
	Hershey	City limits of Hershey (see Dauphin County)	1/1 - 5/31	55	42	97
			6/1 - 9/15	125	42	167
			9/16 - 12/31	55	42	97
	King of Prussia/Ft. Washington/Bala Cynwyd	Montgomery	Before 11/8/02	119	46	165
			After 11/7/02	124	46	170
Lancaster	Lancaster	1/1 - 4/30	60	42	102	
		5/1 - 10/31	70	42	112	
		11/1 - 12/31	60	42	102	
Malvern/Downington/Valley Forge	Chester	All year	83	42	125	
Mechanicsburg	Cumberland	All year	74	34	108	

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
PA	Philadelphia	Philadelphia	Before 11/8/02	\$118	\$50	\$168
			After 11/7/02	124	50	174
	Pittsburgh	Allegheny	Before 12/15/02	79	46	125
			After 12/14/02	90	46	136
	Reading	Berks	All year	75	42	117
	Scranton	Lackawanna	All year	60	34	94
Warminster	Bucks; Navy Air Development Center	All year	75	38	113	
Wayne	City limits of Wayne (see Delaware County)	All year	100	46	146	
RI	East Greenwich	Kent; Naval Construction Battalion Center, Davisville	All year	79	42	121
	Newport	Newport	1/1 - 3/31	79	46	125
			4/1 - 12/31	111	46	157
	North Kingstown	Washington	All year	89	30	119
Providence	Providence	All year	89	46	135	
SC	Aiken	Aiken	All year	65	34	99
	Charleston/Berkeley County	Charleston, Berkeley	All year	106	42	148
	Columbia	Richland	All year	65	34	99
	Greenville	Greenville	All year	65	42	107
	Hilton Head	Beaufort	1/1 - 3/14	75	46	121
			3/15 - 9/30	95	46	141
10/1 - 12/31			75	46	121	
Myrtle Beach	Horry; Myrtle Beach AFB	1/1 - 2/28	59	46	105	
		3/1 - 11/30	99	46	145	
		12/1 - 12/31	59	46	105	
SD	Custer	Custer	1/1 - 6/14	55	34	89
			6/15 - 8/19	70	34	104
			8/20 - 12/31	55	34	89
	Hot Springs	Fall River	1/1 - 6/14	79	34	113
			6/15 - 10/15	108	34	142
			10/16 - 12/31	79	34	113
	Rapid City	Pennington	1/1 - 5/14	55	34	89
			5/15 - 9/30	99	34	133
			10/1 - 12/31	55	34	89
	Sturgis	Meade	1/1 - 6/14	55	30	85
			6/15 - 8/15	79	30	109
			8/16 - 12/31	55	30	85
TN	Alcoa/Townsend	Blount	All year	63	34	97
	Gatlinburg	Sevier	1/1 - 4/30	70	42	112
			5/1 - 10/31	78	42	120
			11/1 - 12/31	70	42	112
	Memphis	Shelby	All year	75	42	117
	Murfreesboro	Rutherford	All year	57	34	91
Nashville	Davidson	All year	82	46	128	
Williamson County	Williamson	All year	60	34	94	

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
TX	Amarillo	Potter	All year	\$ 57	\$34	\$ 91
	Arlington/Grapevine	Tarrant	All year	77	38	115
	Austin	Travis	All year	80	42	122
	Bryan	Brazos (except College Station)	All year	60	34	94
	College Station	City limits of College Station (see Brazos County)	All year	69	38	107
	Corpus Christi	Nueces	All year	59	42	101
	Dallas	Dallas	All year	89	46	135
	El Paso	El Paso	All year	78	34	112
	Fort Davis	Jeff Davis	All year	68	34	102
	Fort Worth	City limits of Fort Worth	All year	94	42	136
	Galveston	Galveston	All year	76	46	122
	Granbury	Hood	All year	60	30	90
	Houston	Harris; L.B. Johnson Space Center, Ellington AFB	All year	73	46	119
	Killeen	Bell	All year	59	34	93
	Laredo	Webb	All year	70	34	104
	McAllen	Hidalgo	All year	70	38	108
	Plano	Collin	All year	70	38	108
	San Antonio	Bexar	All year	91	46	137
	South Padre Island	Cameron	1/1 - 2/28	70	38	108
3/1 - 8/15			91	38	129	
8/16 - 12/31			70	38	108	
Waco	McLennan	All year	57	34	91	
UT	Bullfrog	Garfield	All year	73	34	107
	Cedar City	Iron	All year	59	38	97
	Moab	Grand	1/1 - 3/14	55	38	93
			3/15 - 10/31	90	38	128
			11/1 - 12/31	55	38	93
	Ogden/Layton/Davis County	Weber, Davis	All year	69	38	107
	Park City	Summit	1/1 - 3/31	169	46	215
			4/1 - 12/14	79	46	125
12/15 - 12/31			169	46	215	
Provo	Utah	1/1 - 2/28	60	42	102	
		3/1 - 10/31	69	42	111	
		11/1 - 12/31	60	42	102	
Salt Lake City	Salt Lake; Dugway Proving Ground, Tooele Army Depot	All year	75	38	113	
VA	Cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington, Fairfax, and Loudoun		All year	\$150	\$50	\$200
	Charlottesville		All year	60	46	106
	Colonial Heights		All year	77	34	111
	Dinwiddie County	Dinwiddie	All year	77	34	111

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

State	Per Diem Locality			Computing Maximum Rate		
	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
VA	Fredericksburg	Spotsylvania, Stafford	All year	72	30	102
	Hopewell		All year	77	34	111
	Lynchburg		All year	64	42	106
	Manassas/ Woodbridge	Prince William	All year	84	38	122
	Petersburg		All year	77	34	111
	Prince George County	Prince George	All year	77	34	111
	Richmond	Chesterfield, Henrico; Defense Supply Center	All year	77	42	119
	Roanoke		All year	59	38	97
	Virginia Beach	Virginia Beach (also Norfolk, Portsmouth, and Chesapeake)	1/1 - 3/31 4/1 - 10/31 11/1 - 12/31	55 109 55	42 42 42	97 151 97
	Wallops Island	Accomack	1/1 - 5/31 6/1 - 9/5 9/6 - 12/31	69 89 69	38 38 38	107 127 107
	Williamsburg	Williamsburg (also Hampton, Newport News, York County, Naval Weapons Station, Yorktown)	1/1 - 3/31 4/1 - 10/31 11/1 - 12/31	59 99 59	42 42 42	101 141 101
	Wintergreen	Nelson	All year	125	46	171
	VT	Burlington/St. Albans	Chittenden, Franklin	All year	89	38
Manchester		Bennington	All year	68	46	114
Middlebury		Addison	All year	68	42	110
Montpelier		Washington	All year	62	34	96
White River Junction		Windsor	1/1 - 9/14 9/15 - 10/31 11/1 - 12/31	55 90 55	34 34 34	89 124 89
WA	Anacortes	Skagit, Island	All year	64	42	106
	Bremerton	Kitsap	All year	61	38	99
	Everett	Snohomish (except Lynnwood)	All year	59	42	101
	Friday Harbor	San Juan	1/1 - 4/30 5/1 - 9/30 10/1 - 12/31	65 95 65	46 46 46	111 141 111
	Lynnwood	City limits of Lynnwood (see Snohomish County)	All year	89	38	127
	Ocean Shores	Grays Harbor	1/1 - 3/31 4/1 - 9/30 10/1 - 12/31	55 82 55	42 42 42	97 124 97
	Olympia/Tumwater	Thurston	All year	58	42	100
	Port Angeles	City limits of Port Angeles (see Clallam County)	All year	\$ 65	\$42	\$107
	Port Townsend	Jefferson	All year	79	38	117
	Seattle	King	All year	143	50	193
	Sequim	Clallam (except Port Angeles)	1/1 - 6/28 6/29 - 9/1 9/2 - 12/31	55 62 55	38 38 38	93 100 93

Table 4. (Effective October 1, 2002 – September 30, 2003) (Continued)

Per Diem Locality				Computing Maximum Rate		
State	Key City ²	County and/or Other Defined Location ^{3,4}	Effective Dates	Maximum Lodging Rate	M&IE Rate	Maximum Per Diem Rate ⁵
WA	Spokane	Spokane	All year	63	42	105
	Tacoma	Pierce	All year	79	34	113
WI	Brookfield	Waukesha	All year	66	42	108
	Green Bay	Brown	All year	59	38	97
	Lake Geneva	Walworth	1/1 - 5/31	66	42	108
			6/1 - 9/4	85	42	127
			9/5 - 12/31	66	42	108
	Madison	Dane	All year	62	42	104
	Milwaukee	Milwaukee	All year	95	46	141
	Racine	Racine	All year	80	34	114
	Sheboygan	Sheboygan	All year	59	34	93
	Sturgeon Bay	Door	1/1 - 5/14	56	38	94
			5/15 - 10/15	81	38	119
			10/16 - 12/31	56	38	94
Wisconsin Dells	Columbia	1/1 - 5/31	55	42	97	
		6/1 - 9/30	85	42	127	
		10/1 - 12/31	55	42	97	
WV	Berkeley Springs	Morgan	All year	69	38	107
	Charleston	Kanawha	All year	78	42	120
	Martinsburg/ Hedgesville	Berkeley	All year	59	34	93
	Morgantown	Monongalia	All year	66	38	104
	Shepherdstown	Jefferson	All year	79	38	117
	Wheeling	Ohio	All year	71	38	109
WY	Cody	Park	1/1 - 5/14	55	34	89
			5/15 - 10/15	98	34	132
			10/16 - 12/31	55	34	89
	Jackson	Teton	1/1 - 9/15	115	46	161
			9/16 - 10/31	69	46	115
			11/1 - 12/31	115	46	161

¹**Transition rule.** In lieu of the updated GSA rates in *Table 4*, taxpayers may continue to use the CONUS rates in effect for the first 9 months of 2002 (*Table 3*) for expenses of all CONUS travel away from home that are paid or incurred during calendar year 2002. A taxpayer must consistently use either these rates or the updated rates for the period of October 1, 2002, through December 31, 2002.

²Unless 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."

³Per 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 (unless otherwise listed separately)."

⁴When 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.

⁵Federal 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 Management Policy Division (MTT), Washington, D.C. 20405. Agencies should submit their request to GSA no later than 2/27 for the city to be included in the annual review. 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 location.

Note: Recognizing that all locations are not incorporated cities, the term "city limits" has been used as a general phrase to denote the commonly recognized local boundaries of the location cited.

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get more information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate at **1-877-777-4778**.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call **1-800-829-4059** if you are a TTY/TDD user.

For more information, see Publication 1546, *The Taxpayer Advocate Service of the IRS*.

Free tax services. To find out what services are available, get Publication 910, *Guide to Free Tax Services*. It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.



Personal computer. With your personal computer and modem, you can access the IRS on the Internet at **www.irs.gov**. While visiting our web site, you can:

- See answers to frequently asked tax questions or request help by e-mail.
- Download forms and publications or search for forms and publications by topic or keyword.
- Order IRS products on-line.
- View forms that may be filled in electronically, print the completed form, and then save the form for recordkeeping.
- View Internal Revenue Bulletins published in the last few years.
- Search regulations and the Internal Revenue Code.
- Receive our electronic newsletters on hot tax issues and news.
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You can also reach us with your computer using File Transfer Protocol at **ftp.irs.gov**.



TaxFax Service. Using the phone attached to your fax machine, you can receive forms and instructions by calling **703-368-9694**. Follow the directions from the prompts. When you order forms, enter the catalog number for the form you need. The items you request will be faxed to you.

For help with transmission problems, call the FedWorld Help Desk at **703-487-4608**.



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call **1-800-829-3676** to order current and prior year forms, instructions, and publications.
- *Asking tax questions.* Call the IRS with your tax questions at **1-800-829-1040**.
- *Solving problems.* Take advantage of Everyday Tax Solutions service by calling your local IRS office to set up an in-person appointment at your convenience. Check your local directory assistance or **www.irs.gov** for the numbers.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call **1-800-829-4059** to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call **1-800-829-4477** to listen to pre-recorded messages covering various tax topics.

Evaluating the quality of our telephone services. To ensure that IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



Walk-in. Many products and services are available on a walk-in basis.

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county governments, credit unions, and office supply stores have an extensive collection of products available to print from a CD-ROM or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- *Services.* You can walk in to your local IRS office to ask tax questions or get help with a tax problem. Now you can set up an appointment by calling your local IRS office number and, at the prompt, leaving a

message requesting Everyday Tax Solutions help. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience.



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- Popular tax forms that may be filled in electronically, printed out for submission, and saved for record-keeping.
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The CD-ROM can be purchased from National Technical Information Service (NTIS) by calling 1-877-233-6767 or on the Internet at <http://www.irs.gov/cdorders>. The first release is available in early January and the final release is available in late February.



CD-ROM for small businesses. IRS Publication 3207, *Small Business Resource Guide*, is a must for every small business owner or any taxpayer about to start a business. This handy, interactive CD contains all the business tax forms, instructions and publications needed to successfully manage a business. In addition, the CD provides an abundance of other helpful information, such as how to prepare a business plan, finding financing for your business, and much more. The design of the CD makes finding information easy and quick and incorporates file formats and browsers that can be run on virtually any desktop or laptop computer.

It is available in March. You can get a free copy by calling 1-800-829-3676 or by visiting the website at www.irs.gov/smallbiz.