



TO: Idaho State Board of Examiners

FROM: State Controller Brandon Woolf

DATE: December 5, 2024

SUBJECT: Review of the In-State Meal Per Diem Allowance

Beginning October 1, 2024, the U.S. General Services Administration (GSA) changed the meals & incidental expense per diem rates for Idaho. At the October 15, 2024, board meeting the Secretary announced the State Controller's Office would conduct a regular review of the in-state per diem allowances for business travel under our State Travel Policy and Procedures. The Board of Examiners Subcommittee has reviewed the information provided by the Controller's Office and provides the following information with the intent to bring a recommendation to the Board for its December meeting.

Attachment 1 – Current In-State per diem and History of rate changes.

The current in-state per diem allowance for meals is \$55 for a full day, and a percentage of this amount for a partial day of travel depending on the time of departure and return. The rate was last changed January 1, 2022.

Breakfast – 25% (\$13.75)

Lunch – 35% (\$19.25)

Dinner – 55% (\$30.25)

Attachment 2 – Review of Meal Costs in Idaho.

The Controller's Office has created a survey to collect cost data for meals across Idaho and has made improvements over the years. We surveyed cost data from cities and locations in the state of Idaho where state employees are most likely to travel to conduct state business to obtain estimated costs for breakfast, lunch, and dinner.

We focused on areas that had a hotel that provided a "government rate." We used data from restaurants within the hotel whenever possible, and for hotels that did not have a restaurant, we used a restaurant within a 1-mile radius. Each meal includes an average beverage cost of \$2.25. The meal cost data is for meals only and DOES NOT include any amounts for gratuities or any other incidental travel expenses.

For each location surveyed, a "low" and "high" cost was selected for breakfast, lunch, and dinner. If the location did not serve a particular meal, "n/a" was entered and was not counted or included in the calculation for the average and median cost associated with that meal.

The recent cost data collected in October 2024 resulted in the following:

	BREAKFAST	LUNCH	DINNER	TOTAL PER DIEM
Average Range	\$13.94 to \$18.74	\$14.79 to \$20.68	\$18.57 to \$35.45	\$47.30 to \$74.87
Average	\$ 16.34	\$ 17.74	\$ 27.01	\$ 61.08
Median	\$ 16.25	\$ 17.22	\$ 22.25	\$ 55.72

Attachment 3- Current Federal Per Diem Rate.

The federal CONUS rates for meals and incidental expenses (M&IE) for the state of Idaho consists of four different tiers including the **standard rate** and three additional rates for **non-standard areas** (NSA's). The current FY 2025 federal CONUS standard rate for Idaho is \$68 per day and the NSA's ranged from \$74 to \$86 depending on location. (Coeur d'Alene (\$74); Sun Valley/Ketchum (\$80); and Boise (\$86). These federal per diem rates for Idaho went into effect on October 1, 2024.

Attachment 4 – In-state Per Diem Rates for States Surrounding Idaho

A comparison of the meal per diem rates used by states surrounding Idaho is included in Attachment 4. Oregon, Nevada, and Wyoming use the federal GSA rates for their respective in-state per diem rates. Washington, Utah, and Montana set a state per diem allowance, as follows:

State	In-state per diem rate	Federal GSA rate
Montana	\$33.50 for full day	Standard rate \$68 (NSA's \$74-\$80)
Washington	Standard rate \$59; with nine exception areas \$64 to \$79	Standard rate \$68 (NSA's \$80-\$92)
Utah	Federal GSA rate if using ERP system "Concur" or \$54 if not using Concur.	Standard rate \$68 (NSA's \$74-\$92)

Attachment 5 – Estimated Fiscal Impact

An increase of the current \$55 in-state per diem to \$61.08 (current survey data average) would be an 11.05% increase. Using data from July 1, 2023, though June 30, 2024, consisting of all funds paid for per diem (full and partial day) and applying the 11.05% increase results in the following estimated fiscal impact.

General Fund (Fund 10000): \$ 64,674.76
All Funds: \$ 299,308.77

If there is additional information the Board would like to request, or should you have any questions regarding this information please contact the Secretary of the Board of Examiners Subcommittee, Brian Benjamin at (208) 332-8805.