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IRS releases per diem rates under the high-low substantiation method effective October 1, 2022 (or optionally, January 1, 2023)

In [Notice 2022-44](#), the IRS released the per diem reimbursement rates that will apply effective October 1, 2022 (or, optionally, January 1, 2023). The per diem reimbursement rate for high-cost areas increases from \$296 to \$297 and from \$202 to \$204 for low-cost areas. There were also numerous changes to the areas that qualify as high cost.

Description	High-cost area	Low-cost area
Lodging, meals and incidentals	\$297 (was \$296)	\$204 (was \$202)
Meals and incidentals only	\$74 (no change)	\$64 (no change)
Incidental expenses only	\$5 (no change)	\$5 (no change)

The special meals and incidental expense (M&IE) rates for taxpayers in the transportation industry are \$69 (unchanged) for any locality of travel in the continental United States (CONUS) and \$74 (unchanged) for any locality of travel outside the continental United States (OCONUS). (See [Revenue Procedure 2019-48](#).)

Note that transportation between places of lodging or business and places where meals are taken, and the mailing cost of filing travel vouchers and paying employer-sponsored charge card billings, are no longer included in incidental expenses.

The per diem rates for each locality of travel in the continental United States (CONUS) can be found on the General Services Administration [website](#). Per diem rates for travel outside of the continental United States (OCONUS) are available on the U.S. Department of Defense [website](#). Foreign per diem rates can be found on the U.S. Department of State [website](#).

For the localities considered high-cost, effective October 1, 2022, see the following pages.

**High-cost localities of travel under the high-low substantiation method
(effective October 1, 2022)**

Key	County/other defined location
Alabama	
Gulf Shores (June 1–July 31)	Baldwin
Arizona	
Phoenix/Scottsdale (Feb. 1–March 31)	Maricopa
Sedona (Oct. 1–Sept. 30)	City limits of Sedona
California	
Los Angeles (Oct. 1–Oct. 31 and Jan. 1–Sept. 30)	Los Angeles, Orange, Ventura, Edwards AFB, but not Santa Monica
Mill Valley/San Rafael/Novato (Oct. 1–Oct. 31 and June 1–Sept. 30)	Marin
Monterey (June 1–Aug. 31)	Monterey
Napa (Oct. 1–Sept. 30)	Napa
Oakland (Oct. 1–Sept. 30)	Alameda
San Diego (Feb. 1–Aug. 31)	San Diego
San Francisco (Oct. 1–Sept. 30)	San Francisco
San Luis Obispo (June 1–Aug. 31)	San Luis Obispo
San Mateo/Foster City/Belmont (Oct. 1–Sept. 30)	San Mateo
Santa Barbara (Oct. 1–Sept. 30)	Santa Barbara
Santa Monica (Oct. 1–Sept. 30)	City limits of Santa Monica
Sunnyvale/Palo Alto/San Jose (Oct. 1–Sept. 30)	Santa Clara

Key	County/other defined location
Colorado	
Aspen (Oct. 1–March 31 and June 1–Sept. 30)	Pitkin
Denver/Aurora (Oct. 1–Oct. 31 and April 1–Sept. 30)	Denver, Adams, Arapahoe, and Jefferson
Durango (June 1–Sept. 30)	La Plata
Grand Lake (Dec. 1–March 31)	Grand
Silverthorne/Breckenridge (Oct. 1–March 31 and June 1–Sept. 30)	Summit
Steamboat Springs (Dec. 1–March 31)	Routt
Telluride (Oct. 1–Sept. 30)	San Miguel
Vail (Oct. 1–Sept. 30)	Eagle
Delaware	
Lewes (July 1–Aug. 31)	Sussex
District of Columbia	
Washington, DC (Oct. 1–Sept. 30)	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)

Key	County/other defined location
Florida	
Boca Raton/Delray Beach/ Jupiter (Dec. 1–April 30)	Palm Beach and Hendry
Bradenton (Feb. 1–March 31)	Manatee
Cocoa Beach (Feb. 1–March 31)	Brevard
Fort Lauderdale (Oct. 1–April 30)	Broward
Fort Myers (Feb. 1–March 31)	Lee
Fort Walton Beach/ DeFuniak Springs (Oct. 1–Oct. 31 and March 1–Sept. 30)	Okaloosa and Walton
Gulf Breeze (June 1–July 31)	Santa Rosa
Key West (Oct. 1–Sept. 30)	Monroe
Miami (Dec. 1–March 31)	Miami–Dade
Naples (Dec. 1–April 30)	Collier
Panama City (June 1–July 31)	Bay
Pensacola (June 1–July 31)	Escambia
Punta Gorda (Feb. 1–March 31)	Charlotte
Sarasota (Feb. 1–April 30)	Sarasota
Sebring (Feb. 1–March 31)	Highlands
Stuart (Feb. 1–March 31)	Martin
Vero Beach (Dec. 1–April 30)	Indian River

Key	County/other defined location
Georgia	
Jekyll Island/Brunswick (March 31–July 31)	Glynn
Idaho	
Sun Valley/Ketchum (Dec. 1–March 31 and June 1–Sept. 30)	Blaine and Elmore
Illinois	
Chicago (Oct. 1–Nov. 30 and April 1–Sept. 30)	Cook and Lake
Maine	
Bar Harbor/Rockport (Oct. 1–Oct. 31 and July 1–Sept. 30)	Hancock and Knox
Kennebunk/Kittery/Sanford (July 1–Aug. 31)	York
Portland (July 1–Aug. 31)	Cumberland and Sagadahoc
Maryland	
Ocean City (July 1–Aug. 31)	Worcester
Washington DC Metropolitan Area (Oct. 1–Sept. 30)	Montgomery and Prince George's

Key	County/other defined location
Massachusetts	
Boston/Cambridge (Oct. 1–Sept. 30)	Suffolk, City of Cambridge
Falmouth (May 1–Aug. 31)	City limits of Falmouth
Hyannis (July 1–Aug. 31)	Barnstable, less the city of Falmouth
Martha's Vineyard (Oct. 1–Sept. 30)	Dukes
Nantucket (Oct. 1–Sept. 30)	Nantucket
Michigan	
Mackinac Island (July 1–Aug. 31)	Mackinac
Petoskey (July 1–Aug. 31)	Emmet
Traverse City (July 1–Aug. 31)	Grand Traverse
Minnesota	
Duluth (Oct. 1–Oct. 31 and June 1–Sept. 30)	St. Louis
Montana	
Big Sky/West Yellowstone/ Gardiner (June 1–Sept. 30)	Gallatin and Park
Kalispell/Whitefish (July 1–Aug. 31)	Flathead
New Mexico	
Carlsbad (Oct. 1–Sept. 30)	Eddy
New Jersey	
Toms River (July 1–Aug. 31)	Ocean
New York	
Glens Falls (July 1–Aug. 31)	Warren
Lake Placid (July 1–Aug. 31)	Essex
New York City (Oct. 1–Dec. 31 and March 1–Sept. 30)	Bronx, Kings, New York, Queens, Richmond
North Carolina	
Kill Devil Hills (April 1–Sept. 30)	Dare

Key	County/other defined location
Oregon	
Lincoln City (July 1–Aug. 31)	Lincoln
Portland (Oct. 1–Oct. 31 and June 1–Sept. 30)	Multnomah
Seaside (July 1–Aug. 31)	Clatsop
Pennsylvania	
Hershey (June 1–Aug. 31)	Hershey
Philadelphia (Oct. 1–Nov. 30, March 1–June 30 and Sept. 1–Sept. 30)	Philadelphia
Rhode Island	
Jamestown/Middletown/ Newport (Oct. 1–Oct. 31 and June 1–Sept. 30)	Newport
South Carolina	
Charleston (Oct. 1–Sept. 30)	Charleston, Berkeley and Dorchester
Hilton Head (June 1–Aug. 31)	Beaufort
Myrtle Beach (June 1–Aug. 31)	Horry
Tennessee	
Nashville (Oct. 1–Sept. 30)	Davidson
Utah	
Moab (Oct. 1–Oct. 31 and March 1–Sept. 30)	Grand
Park City (Oct. 1–Sept. 30)	Summit
Virginia	
Virginia Beach (June 1–Aug. 31)	City of Virginia Beach
Wallops Island (July 1–Aug. 31)	Accomack
Washington, DC metro area (Oct. 1–Sept. 30)	Cities of Alexandria, Fairfax, and Falls Church; counties of Arlington and Fairfax

Key	County/other defined location
Vermont	
Manchester (Oct. 1–Sept. 30)	Bennington
Washington	
Port Angeles/Port Townsend (July 1–Aug. 31)	Clallam and Jefferson
Seattle (Oct. 1–Sept. 30)	King
Vancouver (Oct. 1–Oct. 31 and June 1– Sept. 30)	Clark, Cowlitz, and Skamania
Wyoming	
Cody (June 1–Sept. 30)	Park
Jackson/Pinedale (Oct. 1– Sept. 30)	Teton and Sublette

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