





## STATE OF CONNECTICUT OFFICE of the STATE COMPTROLLER 165 Capitol Ave. Hartford, CT 06106

## **MEMORANDUM NO. 2023-24**

## **November 27, 2023**

## TO THE HEADS OF ALL STATE AGENCIES

Attention: Chief Administrative and Fiscal Officers, Business Managers, Payroll, and

**Human Resource Officers** 

**Subject:** Revision of Maximum Per Diem Rates for Localities

The federal per diem rates stated in Memorandum No. 2023-01 have been revised for travel in the United States effective October 1, 2023. Calculation of the travel per diem rates is a shared responsibility of the U.S. General Services Administration (GSA) and the Defense Travel Management Office (DTMO). Federal per diem rates for **meals and incidental expenses** have not changed and remain \$59, \$64, \$69, \$74, and \$79 dependent on the locality. The Continental United States (CONUS) Standard Rate is \$59 and applies to all destinations or counties within the Continental United States not specifically listed by the GSA. Most of CONUS (approximately 2,600 counties) is covered by the standard per diem rate.

To access a CONUS destination, click on <a href="https://www.gsa.gov/">https://www.gsa.gov/</a> scroll down to the Per Diem Look-Up, select location, date, and select search.

To access OCONUS Alaska and Hawaii destinations, click <a href="https://www.travel.dod.mil/Travel-Transportation-Rates/Per-Diem/Per-Diem-Rate-Lookup/">https://www.travel.dod.mil/Travel-Transportation-Rates/Per-Diem/Per-Diem-Rate-Lookup/</a> enter the most recent publication date, enter the state, select no for include DOD instillations, click submit.

The excess of collective bargaining per diem meals and/or incidental expenses exceeding the applicable maximum per diem rate is reportable as wages to the Internal Revenue Service.

Questions may be directed to the OSC Central Accounts Payable Division at osc.apd@ct.gov.

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SEAN SCANLON
STATE COMPTROLLER

https://www.osc.ct.gov

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