



**Town of Kill Devil Hills**  
**Finance Department**  
P.O. Box 1719  
Kill Devil Hills, NC 27948

MEMORANDUM

January 26, 2022

To: Debbie Diaz, Town Manager

From: Beverly Kissinger, Finance Director

RE: Per Diem Rates for meals

The town's travel policy for meals is currently on a per diem basis (no receipts are required) and is advanced or reimbursed at the following amounts:

Breakfast	\$ 9.00
Lunch	13.00
Dinner	<u>24.00</u>
Total per day	\$46.00

Effective March 1, 2022, I would like to recommend that these rates be adjusted to more closely reflect the average per diem rates for the standard meal allowance published in the Federal Register by the GSA. These rates are based on various localities in North Carolina and gives the maximum per diem rate you can use without treating part of the per diem allowance as wages for tax purposes. For accounting purposes, a simplified approach using an average estimate for the meal allowance to any locality traveled by town employees is recommended per the following schedule:

Breakfast	\$14.00
Lunch	16.00
Dinner	<u>29.00</u>
Total per day	\$59.00

Thank you for your consideration of this request. I will be happy to answer any questions you may have.

# FY 2022 Per Diem Rates for Raleigh, North Carolina

Meals & Incidentals (M&IE) Breakdown

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & LastDay of Travel
Raleigh	Wake	\$64	\$14	\$16	\$29	\$5	\$48.00