

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

Sep. 30, 2016



Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

recordkeeping hassles associated with tracking business travel of employees.

Besides the standard rates listed for specific destinations, certain high-cost areas are specified in the Notice. All other destinations are treated as low-cost areas if the high-low alternative is used.

Your business clients can start using the updated rates right away or wait until next year. For FY2017, the new per diem rate for high-cost areas is \$282 (up from \$275 in FY2016, consisting of \$214 for lodging and \$68 for meals and incidental expenses (M&IE). The per diem for all other localities is \$189 (up from \$185 in FY 2016), consisting of \$132 for lodging and \$57 for M&IE.

As you might expect, most major metropolitan centers like New York, Chicago and Los Angeles are included in the list of high-cost areas, but smaller places like Hershey, Pennsylvania might take your by surprise. The list of cities is tweaked every year while the times for some seasonal resort areas are lengthened or shortened. The following changes apply for FY2017.

- Locations added to the list of high-cost areas are Sedona, Arizona; Los Angeles, California; Mill Valley/San Rafael/Novato, California; Vero Beach, Florida; Kill Devil, North Carolina; and Seaside, Oregon.
- Locations of high-cost areas where the portion of the year is modified are Denver/Aurora, Colorado; Vail, Colorado; Fort Lauderdale, Florida; Naples, Florida; Chicago, Illinois; Philadelphia, Pennsylvania; Jamestown/Middletown/Newport, Rhode Island; and Jackson/Pinedale, Wyoming.
- Finally, locations removed from the list of high-cost areas are Mammoth Lakes, California; and Midland, Texas.

Note that other special rules may apply. For example, instead of using actual

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

© 2024 Firmworks, LLC. All rights reserved