

**PURPOSE:** To be completed any time per diem, M&IE, and lodging are paid. This form will assist in determining the portion that is taxable, reportable, non-reportable and in the assignment of the applicable sub-code.

DATA ITEM	COMPLETION INSTRUCTIONS
	All applicable fields must be completed. Refer to APM A8.851 for detailed policies and procedures. If using PDF form, certain fields automatically calculate; these fields are noted by an "*".
NAME	Self explanatory.
TRIP NO.	For intra-island travel only, enter the corresponding number of trips indicated on FMIS-4A, Multi Intra State Travel - Reimbursement Expense Form. Do not enter if only one trip taken.
TVL COMPLETION DOC#	Enter travel doc number assigned to Employee Travel Form.
SSN	Self explanatory.
PAYROLL #	Enter payroll no.
<b>ACTUAL RATE PAID</b> <b>BU Rate</b> I/S O/S	<p>This column contains the current collective Bargaining Unit rates for Intra State and Out of State per diem, meals &amp; incidental expenses, and same day meal allowance.</p> <p>Traveler must enter the total lodging expense when lodging is handled as a separate expense apart from per diem, e.g. excess lodging.</p> <p>These figures are automatically filled in the applicable cell under Column C, "Actual Rate Paid" below.</p>
<b>ACTUAL RATE PAID</b> <b>Other Than BU</b> I/S O/S	<p>This column allows the user to override the BU rate with another authorized rate, e.g. Federal rates as stipulated in project write-up or amounts below the BU rate, elected by the employee to avoid taxability.</p> <p>Enter amounts for Intra State and Out of State per diem, meals &amp; incidental expenses, same day meal allowance, and total lodging to override the current amounts in Column C, "Actual Rate Paid" below.</p>
<b>FEDERAL ALLOW RATE</b> <b>INTRA STATE</b>	<p>Use this column to enter the OCONUS Federal City Rate for Hawaii travel. These figures are automatically filled in the applicable cell under Column D, "Federal Allow Rate" below, in the "Intra-State Per Diem &amp; M&amp;IE Calculation" section.</p> <p>Federal Allowable Rates are established by multiple agencies of the federal government and used by the IRS as a standard. Amounts in excess of these rates are taxable.</p> <p>These rates are available at:  <a href="http://www.dtic.mil/perdiem/opdrform.html">http://www.dtic.mil/perdiem/opdrform.html</a></p>

**FEDERAL ALLOW RATE**

**INTRA STATE**

(Cont'd)

Intra-State travel is classified as travel outside the continental United States. Currently the federal rate for every city in Hawaii is higher than the corresponding BU rate for per diem and meals & incidental expenses. As such, if BU rates are paid, you may enter the BU rate in the Federal Allowable, Intra State column, to net to zero.

However, same day travel, not requiring overnight stay has been determined to be entirely taxable by the IRS. The Federal Allowable Rate is zero for all same day travel. "0.00 (zero)" for all same day travel allowances, whether Per Diem, M&IE, or Same Day Travel is a valid federal rate.

**FEDERAL ALLOW RATE**

**US & TERR**

This column is already filled with the Low and High Rates for Continental United States travel. If travel is Outside the Continental United States (but not Foreign) enter the Federal City Rate. Or if traveler is authorized to use the CONUS City Rate, enter Federal City Rate. These figures are automatically filled in the applicable cell under Column D, "Federal Allow Rate" below, in the "Out of State - US & Territories Per Diem & M&IE Calculation" sections.

Federal Allowable Rates are established by multiple agencies of the federal government and used by the IRS as a standard. Amounts in excess of these rates are taxable.

These rates are available at:

<http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/perd01d.html> and  
<http://www.dtic.mil/perdiem/opdrform.html>

A list of high rate cities is available at the UH Travel Site:

<http://www.fmo.hawaii.edu/FMIS/travel3/Travelmenu.jsp>

Out of State Travel to the United States and Its Territories is classified as travel to the Continental United States (CONUS) as well as travel Outside the Continental United States (OCONUS).

**FEDERAL ALLOW RATE**

**FOREIGN**

Use this column to enter the OCONUS Federal City Rate for Out of State - Foreign travel. These figures are automatically filled in the applicable cell under Column D, "Federal Allow Rate" below, in the "Out of State - Foreign Per Diem & M&IE Calculation" Section.

Federal Allowable Rates are established by multiple agencies of the federal government and used by the IRS as a standard. Amounts in excess of these rates are taxable.

These rates are available at:

<http://www.state.gov/www/perdiems/>

Out of State - Foreign travel is classified as travel Outside the Continental United States - Foreign (OCONUS-Foreign).

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<b>COLUMN A</b> <b>No. of Days</b> Intra State Per Diem & M&IE Calculation	Enter number of days for Intra State Per Diem, M&IE, and Same Day Meal Allowance.  Columns C and D will be automatically filled with the data above.
<b>COLUMN A</b> <b>No. of Days</b> Out of State - US & Territories Per Diem Calculation	Enter number of days for Out of State - US Territories Per Diem at CONUS Low Rate, CONUS High Rate and/or CONUS/OCONUS City Rate.  Columns C and D will be automatically filled with the data above.
<b>COLUMN A</b> <b>No. of Days</b> Out of State - US & Territories M&IE Calculation	Enter number of days for Out of State - US & Territories M&IE at CONUS Low Rate, CONUS High Rate and/or CONUS/OCONUS City Rate.  Columns C and D will be automatically filled with the data above.
<b>COLUMN A</b> <b>No. of Days</b> Out of State - Foreign Per Diem & M&IE Calculation	Enter number of days for Foreign Per Diem and M&IE.  Columns C and D will be automatically filled with the data above.
<b>I/S SUB-TOTALS</b>	System will calculate the subtotals for columns F,G,H, and I.  These subtotals and the corresponding subcodes below shall be used to complete the Employee Travel Form.
<b>O/S - US &amp; TERRITORIES SUB- TOTALS</b>	System will calculate the subtotals for columns F,G,H, and I.  These subtotals and the corresponding subcodes below shall be used to complete the Employee Travel Form.
<b>O/S FOREIGN SUB- TOTALS</b>	System will calculate the subtotals for columns F,G,H, and I.  These subtotals and the corresponding subcodes below shall be used to complete the Employee Travel Form.
<b>GRAND TOTAL</b>	System will calculate the total Per Diem, M&IE, and Lodging received by the traveler and compute the Taxable, Non-Reportable, and Reportable amounts.