

**Appendix C2 Allocation of Non-CONUS Per Diem Rates
Including Foreign, Alaska, Hawaii, and US Possessions
Effective October 1, 2014**

M&IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$1	\$0	\$0	\$0	\$1
\$2	\$0	\$0	\$1	\$1
\$3	\$0	\$1	\$1	\$1
\$4	\$1	\$1	\$1	\$1
\$5	\$1	\$1	\$2	\$1
\$6	\$1	\$2	\$2	\$1
\$7	\$1	\$2	\$3	\$1
\$8	\$1	\$2	\$3	\$2
\$9	\$1	\$2	\$4	\$2
\$10	\$2	\$2	\$4	\$2
\$11	\$2	\$3	\$4	\$2
\$12	\$2	\$3	\$5	\$2
\$13	\$2	\$3	\$5	\$3
\$14	\$2	\$4	\$5	\$3
\$15	\$2	\$4	\$6	\$3
\$16	\$2	\$4	\$7	\$3
\$17	\$3	\$4	\$7	\$3
\$18	\$3	\$5	\$7	\$3
\$19	\$3	\$5	\$8	\$3
\$20	\$3	\$5	\$8	\$4
\$21	\$3	\$5	\$9	\$4
\$22	\$3	\$6	\$9	\$4
\$23	\$3	\$6	\$9	\$5
\$24	\$4	\$6	\$9	\$5
\$25	\$4	\$6	\$10	\$5
\$26	\$4	\$7	\$11	\$5
\$27	\$4	\$7	\$11	\$5
\$28	\$4	\$7	\$11	\$6
\$29	\$4	\$7	\$12	\$6
\$30	\$5	\$7	\$12	\$6
\$31	\$5	\$8	\$12	\$6
\$32	\$5	\$8	\$13	\$6
\$33	\$5	\$8	\$13	\$7
\$34	\$5	\$9	\$13	\$7
\$35	\$5	\$9	\$14	\$7
\$36	\$5	\$9	\$15	\$7
\$37	\$6	\$9	\$15	\$7
\$38	\$6	\$10	\$15	\$7
\$39	\$6	\$10	\$16	\$7
\$40	\$6	\$10	\$16	\$8
\$41	\$6	\$10	\$17	\$8
\$42	\$6	\$11	\$17	\$8
\$43	\$6	\$11	\$17	\$9
\$44	\$7	\$11	\$17	\$9
\$45	\$7	\$11	\$18	\$9

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M&IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$46	\$7	\$12	\$18	\$9
\$47	\$7	\$12	\$19	\$9
\$48	\$7	\$12	\$19	\$10
\$49	\$7	\$12	\$20	\$10
\$50	\$8	\$12	\$20	\$10
\$51	\$8	\$13	\$20	\$10
\$52	\$8	\$13	\$21	\$10
\$53	\$8	\$13	\$21	\$11
\$54	\$8	\$14	\$21	\$11
\$55	\$8	\$14	\$22	\$11
\$56	\$8	\$14	\$23	\$11
\$57	\$9	\$14	\$23	\$11
\$58	\$9	\$15	\$23	\$11
\$59	\$9	\$15	\$24	\$11
\$60	\$9	\$15	\$24	\$12
\$61	\$9	\$15	\$25	\$12
\$62	\$9	\$16	\$25	\$12
\$63	\$9	\$16	\$25	\$13
\$64	\$10	\$16	\$25	\$13
\$65	\$10	\$16	\$26	\$13
\$66	\$10	\$17	\$26	\$13
\$67	\$10	\$17	\$27	\$13
\$68	\$10	\$17	\$27	\$14
\$69	\$10	\$17	\$28	\$14
\$70	\$11	\$17	\$28	\$14
\$71	\$11	\$18	\$28	\$14
\$72	\$11	\$18	\$29	\$14
\$73	\$11	\$18	\$29	\$15
\$74	\$11	\$19	\$29	\$15
\$75	\$11	\$19	\$30	\$15
\$76	\$11	\$19	\$31	\$15
\$77	\$12	\$19	\$31	\$15
\$78	\$12	\$20	\$31	\$15
\$79	\$12	\$20	\$32	\$15
\$80	\$12	\$20	\$32	\$16
\$81	\$12	\$20	\$33	\$16
\$82	\$12	\$21	\$33	\$16
\$83	\$12	\$21	\$33	\$17
\$84	\$13	\$21	\$33	\$17
\$85	\$13	\$21	\$34	\$17
\$86	\$13	\$22	\$34	\$17
\$87	\$13	\$22	\$35	\$17
\$88	\$13	\$22	\$35	\$18
\$89	\$13	\$22	\$36	\$18
\$90	\$14	\$22	\$36	\$18

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M&IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$91	\$14	\$23	\$36	\$18
\$92	\$14	\$23	\$37	\$18
\$93	\$14	\$23	\$37	\$19
\$94	\$14	\$24	\$37	\$19
\$95	\$14	\$24	\$38	\$19
\$96	\$14	\$24	\$39	\$19
\$97	\$15	\$24	\$39	\$19
\$98	\$15	\$25	\$39	\$19
\$99	\$15	\$25	\$40	\$19
\$100	\$15	\$25	\$40	\$20
\$101	\$15	\$25	\$41	\$20
\$102	\$15	\$26	\$41	\$20
\$103	\$15	\$26	\$41	\$21
\$104	\$16	\$26	\$41	\$21
\$105	\$16	\$26	\$42	\$21
\$106	\$16	\$27	\$42	\$21
\$107	\$16	\$27	\$43	\$21
\$108	\$16	\$27	\$43	\$22
\$109	\$16	\$27	\$44	\$22
\$110	\$17	\$27	\$44	\$22
\$111	\$17	\$28	\$44	\$22
\$112	\$17	\$28	\$45	\$22
\$113	\$17	\$28	\$45	\$23
\$114	\$17	\$29	\$45	\$23
\$115	\$17	\$29	\$46	\$23
\$116	\$17	\$29	\$47	\$23
\$117	\$18	\$29	\$47	\$23
\$118	\$18	\$30	\$47	\$23
\$119	\$18	\$30	\$48	\$23
\$120	\$18	\$30	\$48	\$24
\$121	\$18	\$30	\$49	\$24
\$122	\$18	\$31	\$49	\$24
\$123	\$18	\$31	\$49	\$25
\$124	\$19	\$31	\$49	\$25
\$125	\$19	\$31	\$50	\$25
\$126	\$19	\$32	\$50	\$25
\$127	\$19	\$32	\$51	\$25
\$128	\$19	\$32	\$51	\$26
\$129	\$19	\$32	\$52	\$26
\$130	\$20	\$32	\$52	\$26
\$131	\$20	\$33	\$52	\$26
\$132	\$20	\$33	\$53	\$26
\$133	\$20	\$33	\$53	\$27
\$134	\$20	\$34	\$53	\$27
\$135	\$20	\$34	\$54	\$27

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M&IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$136	\$20	\$34	\$55	\$27
\$137	\$21	\$34	\$55	\$27
\$138	\$21	\$35	\$55	\$27
\$139	\$21	\$35	\$56	\$27
\$140	\$21	\$35	\$56	\$28
\$141	\$21	\$35	\$57	\$28
\$142	\$21	\$36	\$57	\$28
\$143	\$21	\$36	\$57	\$29
\$144	\$22	\$36	\$57	\$29
\$145	\$22	\$36	\$58	\$29
\$146	\$22	\$37	\$58	\$29
\$147	\$22	\$37	\$59	\$29
\$148	\$22	\$37	\$59	\$30
\$149	\$22	\$37	\$60	\$30
\$150	\$23	\$37	\$60	\$30
\$151	\$23	\$38	\$60	\$30
\$152	\$23	\$38	\$61	\$30
\$153	\$23	\$38	\$61	\$31
\$154	\$23	\$39	\$61	\$31
\$155	\$23	\$39	\$62	\$31
\$156	\$23	\$39	\$63	\$31
\$157	\$24	\$39	\$63	\$31
\$158	\$24	\$40	\$63	\$31
\$159	\$24	\$40	\$64	\$31
\$160	\$24	\$40	\$64	\$32
\$161	\$24	\$40	\$65	\$32
\$162	\$24	\$41	\$65	\$32
\$163	\$24	\$41	\$65	\$33
\$164	\$25	\$41	\$65	\$33
\$165	\$25	\$41	\$66	\$33
\$166	\$25	\$42	\$66	\$33
\$167	\$25	\$42	\$67	\$33
\$168	\$25	\$42	\$67	\$34
\$169	\$25	\$42	\$68	\$34
\$170	\$26	\$42	\$68	\$34
\$171	\$26	\$43	\$68	\$34
\$172	\$26	\$43	\$69	\$34
\$173	\$26	\$43	\$69	\$35
\$174	\$26	\$44	\$69	\$35
\$175	\$26	\$44	\$70	\$35
\$176	\$26	\$44	\$71	\$35
\$177	\$27	\$44	\$71	\$35
\$178	\$27	\$45	\$71	\$35
\$179	\$27	\$45	\$72	\$35
\$180	\$27	\$45	\$72	\$36

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M&IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$181	\$27	\$45	\$73	\$36
\$182	\$27	\$46	\$73	\$36
\$183	\$27	\$46	\$73	\$37
\$184	\$28	\$46	\$73	\$37
\$185	\$28	\$46	\$74	\$37
\$186	\$28	\$47	\$74	\$37
\$187	\$28	\$47	\$75	\$37
\$188	\$28	\$47	\$75	\$38
\$189	\$28	\$47	\$76	\$38
\$190	\$29	\$47	\$76	\$38
\$191	\$29	\$48	\$76	\$38
\$192	\$29	\$48	\$77	\$38
\$193	\$29	\$48	\$77	\$39
\$194	\$29	\$49	\$77	\$39
\$195	\$29	\$49	\$78	\$39
\$196	\$29	\$49	\$79	\$39
\$197	\$30	\$49	\$79	\$39
\$198	\$30	\$50	\$79	\$39
\$199	\$30	\$50	\$80	\$39
\$200	\$30	\$50	\$80	\$40
\$201	\$30	\$50	\$81	\$40
\$202	\$30	\$51	\$81	\$40
\$203	\$30	\$51	\$81	\$41
\$204	\$31	\$51	\$81	\$41
\$205	\$31	\$51	\$82	\$41
\$206	\$31	\$52	\$82	\$42
\$207	\$31	\$52	\$83	\$41
\$208	\$31	\$52	\$83	\$42
\$209	\$31	\$52	\$84	\$42
\$210	\$32	\$52	\$84	\$42
\$211	\$32	\$53	\$84	\$42
\$212	\$32	\$53	\$85	\$42
\$213	\$32	\$53	\$85	\$43
\$214	\$32	\$54	\$85	\$43
\$215	\$32	\$54	\$86	\$43
\$216	\$32	\$54	\$87	\$43
\$217	\$33	\$54	\$87	\$43
\$218	\$33	\$55	\$87	\$43
\$219	\$33	\$55	\$88	\$43
\$220	\$33	\$55	\$88	\$44
\$221	\$33	\$55	\$89	\$44
\$222	\$33	\$56	\$89	\$44
\$223	\$33	\$56	\$89	\$45
\$224	\$34	\$56	\$89	\$45
\$225	\$34	\$56	\$90	\$45

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M&IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$226	\$34	\$57	\$90	\$45
\$227	\$34	\$57	\$91	\$45
\$228	\$34	\$57	\$91	\$46
\$229	\$34	\$57	\$92	\$46
\$230	\$35	\$57	\$92	\$46
\$231	\$35	\$58	\$92	\$46
\$232	\$35	\$58	\$93	\$46
\$233	\$35	\$58	\$93	\$47
\$234	\$35	\$59	\$93	\$47
\$235	\$35	\$59	\$94	\$47
\$236	\$35	\$59	\$95	\$47
\$237	\$36	\$59	\$95	\$47
\$238	\$36	\$60	\$95	\$47
\$239	\$36	\$60	\$96	\$47
\$240	\$36	\$60	\$96	\$48
\$241	\$36	\$60	\$97	\$48
\$242	\$36	\$61	\$97	\$48
\$243	\$36	\$61	\$97	\$49
\$244	\$37	\$61	\$97	\$49
\$245	\$37	\$61	\$98	\$49
\$246	\$37	\$62	\$98	\$49
\$247	\$37	\$62	\$99	\$49
\$248	\$37	\$62	\$99	\$50
\$249	\$37	\$62	\$100	\$50
\$250	\$38	\$62	\$100	\$50
\$251	\$38	\$63	\$100	\$50
\$252	\$38	\$63	\$101	\$50
\$253	\$38	\$63	\$101	\$51
\$254	\$38	\$64	\$101	\$51
\$255	\$38	\$64	\$102	\$51
\$256	\$38	\$64	\$103	\$51
\$257	\$39	\$64	\$103	\$51
\$258	\$39	\$65	\$103	\$51
\$259	\$39	\$65	\$104	\$51
\$260	\$39	\$65	\$104	\$52
\$261	\$39	\$65	\$105	\$52
\$262	\$39	\$66	\$105	\$52
\$263	\$39	\$66	\$105	\$53
\$264	\$40	\$66	\$105	\$53
\$265	\$40	\$66	\$106	\$53

For M&IE rates greater than \$265, allocate 15%, 25% and 40% of the total to breakfast, lunch and dinner, respectively. The remainder is the incidental expense allowance.