

FY25 Federal Per Diem Rates for Idaho
(Including mileage rate)

Per Diem effective October 1, 2024 through September 30, 2025

Per Diem locality

***Maximum lodging amount (a) + **M&IE rate (b) = Maximum per diem rate (c)**

Key City	(a) +	(b)	= (c)
Boise (Ada County)			
(October 1, 2024 – October 31, 2024)	\$191	\$86	\$277
(November 1, 2024 – May 31, 2025)	\$167	\$86	\$253
(June 1, 2025 – September 30, 2025)	\$191	\$86	\$277
Coeur d’Alene (Kootenai County)			
(October 1, 2024 - May 31, 2025)	\$142	\$74	\$216
(June 1, 2025 - August 31, 2025)	\$217	\$74	\$291
(September 1, 2025 - September 30, 2025)	\$142	\$74	\$216
Sun Valley/Ketchum (Blaine/Elmore Counties)			
(October 1, 2024 - November 30, 2024)	\$191	\$80	\$271
(December 1, 2024 – March 31, 2025)	\$300	\$80	\$380
(April 1, 2025 – May 31, 2025)	\$181	\$80	\$261
(June 1, 2025 - September 30, 2025)	\$295	\$80	\$375

* Maximum Lodging - Room rates only and does not include taxes

** M&IE = Meals & Incidental Expenses

For locations not listed above, the rate is as follows:

Maximum Lodging Amount	+ M&IE	= Maximum Per Diem Rate
\$110.00	\$68.00	\$178.00

M&IE Rates for First and Last Day of Travel

Total	\$68	\$86	\$74	\$80
First and Last Day of Travel	\$51	\$64.50	\$55.50	\$60

MILEAGE RATE - Effective January 1, 2024

Passenger Vehicle mileage reimbursable @ **\$0.67 per mile.**

- Unless otherwise specified, the per diem locality is defined as “all locations within or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries.”
- Per diem localities with county definitions shall include “all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties.”
- The maximum rates listed above are prescribed for reimbursement of per diem expenses incurred during official travel. The amount shown in column (a) is the maximum that will be reimbursed for lodging expenses excluding taxes. The M&IE rate shown in column (b) is a fixed amount allowed for meals and incidental expenses covered by per diem. The per diem payment calculated in accordance with lodging expenses plus the M&IE rate may not exceed the maximum per diem rate shown in column (c). Seasonal rates apply during the periods indicated.
- The standard rate of \$178 (\$110 for lodging and \$68 for M&IE) applies to all per diem localities not listed in the attachment.
- The M&IE rates for first and last day of travel are calculated at 75% of the total, as shown in the table above.
- Lodging taxes are not included in the per diem rate. Reimbursement of lodging taxes is limited to the taxes on reimbursable lodging costs.
- Expenses for lodging at non-traditional establishments (i.e. B&Bs or AirBnB rentals), will be reimbursed up to the allowable amount per the Federal Per Diem rates. In the case where the receipt exceeds the allowable amount, reimbursement shall be made as follows: If room tax is itemized on the receipt, then reimbursement will be made at the allowable amount plus the taxes. If tax is not itemized on the invoice, reimbursement will be at the Federal allowable amount only.
- Vehicle travel. Distances between points traveled shall be as shown in standard highway mileage guides or actual miles driven as determined from odometer readings. (Actual odometer readings need not be shown on invoices, but the firm should have a system or method for tracking this.) Any substantial deviations from distances shown in the standard highway mileage guides shall be explained. The mileage rate as authorized or approved may be paid from the home office or point the employee or other person rendering service to the Department begins his/her journey, whichever is less.
- Consultants are eligible for meal and lodging expense reimbursement when assignments are beyond 65 miles of official station of duty as defined by the Idaho Transportation Department, and personnel are in travel status for more than 12 hours.