

M&IE breakdowns

The meals and incidental expense (M&IE) breakdowns in the tables below are provided should federal travelers need to deduct meals furnished by the government or included in a registration fee from their M&IE allowance consistent with [Federal Travel Regulation 301-11.18](#) . Meals provided by a common carrier or a complimentary meal provided by a hotel/motel do not affect [per diem \(301-11.17\)](#) .

M&IE breakdowns for continental U.S. (CONUS)

M&IE total	Breakfast	Lunch	Dinner	Incidental expenses	First and last day of travel
\$68	\$16	\$19	\$28	\$5	\$51.00
\$74	\$18	\$20	\$31	\$5	\$55.50
\$80	\$20	\$22	\$33	\$5	\$60.00
\$86	\$22	\$23	\$36	\$5	\$64.50
\$92	\$23	\$26	\$38	\$5	\$69.00

M&IE breakdown for foreign and non-foreign areas outside the continental U.S. (OCONUS)

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.

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