

Table 2. Localities Eligible for \$256 (\$58 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2008)^{1,2}

Note: The standard (“low”) rate of \$158 (\$113 for lodging and \$45 for M&IE) applies to all locations within the continental United States (CONUS) not specifically listed below or encompassed by the boundary definition of a listed point.

Per Diem Locality			Effective Date of \$256 Rate
State	Key City	County and/or Other Defined Location	
AZ	Phoenix, Scottsdale	Maricopa	1/1 - 4/30
	Sedona	City limits of Sedona	3/1 - 4/30
CA	Napa	Napa	All year
	San Diego	San Diego	1/1 - 8/31
	San Francisco	San Francisco	All year
	Santa Barbara	Santa Barbara	All year
	Santa Monica	City limits of Santa Monica	All year
	South Lake Tahoe	El Dorado	1/1 - 3/31 12/1 - 12/31
CO	Aspen	Pitkin	1/1 - 4/30 12/1 - 12/31
	Crested Butte, Gunnison	Gunnison	1/1 - 3/31 12/1 - 12/31
	Silverthorne, Breckenridge	Summit	1/1 - 4/30 12/1 - 12/31
	Steamboat Springs	Routt	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	1/1 - 3/31 10/1 - 12/31
	Vail	Eagle	1/1 - 7/31 12/1 - 12/31
DC	Washington, DC (also the cities of Alexandria, Fairfax, and Falls Church, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George’s in Maryland)		All year
FL	Fort Lauderdale	Broward	1/1 - 4/30 10/1 - 12/31
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	6/1 - 7/31
	Key West	Monroe	All year
	Miami	Miami-Dade	1/1 - 2/28 10/1 - 12/31
	Naples	Collier	2/1 - 3/31
	Palm Beach	Palm Beach (also the cities of Boca Raton, Delray Beach, Jupiter, Palm Beach Gardens, Palm Beach Shores, Singer Island, and West Palm Beach)	1/1 - 4/30 12/1 - 12/31
IL	Chicago	Cook, Lake	All year
MA	Boston, Cambridge	Suffolk; City of Cambridge	All year
	Martha’s Vineyard	Dukes	6/1 - 8/31
	Nantucket	Nantucket	6/1 - 9/30
MD	Counties of Montgomery and Prince George’s		All year
	Baltimore	Baltimore City	All year
	Cambridge, St. Michaels	Dorchester, Talbot	5/1 - 8/31
	Ocean City	Worcester	6/1 - 9/30

Table 2. (Effective October 1, 2008) (Continued)

Per Diem Locality			Effective Date of \$256 Rate
State	Key City	County and/or Other Defined Location	
NY	Floral Park, Garden City, Glen Cove, Great Neck, Roslyn	Nassau	All year
	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens, and Staten Island)	Bronx, Kings, New York, Queens, Richmond	All year
	Saratoga Springs, Schenectady	Saratoga, Schenectady	7/1 - 8/31
	Tarrytown, White Plains, New Rochelle, Yonkers	Westchester	All year
PA	Philadelphia	Philadelphia	All year
RI	Jamestown, Middletown, Newport	Newport	6/1 - 9/30
UT	Park City	Summit	1/1 - 3/31
VA	Cities of Alexandria, Falls Church, and Fairfax; counties of Arlington and Fairfax		All year
WA	Seattle	King	All year
WY	Jackson, Pinedale	Teton, Sublette	7/1 - 8/31

¹ **Transition rule.** A payor who uses the high-low substantiation method in Table 2 for an employee during the first 9 months of calendar year 2009 must continue to use the high-low substantiation method for the remainder of calendar year 2009 for that employee. For travel on or after October 1, 2009, and before January 1, 2010, the payor may continue to use the rates and high-cost localities published in Table 2 or the updated rates and

high-cost localities published in the revenue procedure that supersedes Revenue Procedure 2008-59, as long as those rates and localities are used consistently during this period for all employees reimbursed under this method. See *Transition Rules* under *How To Use Per Diem Rate Tables* for an example.

² Revenue Procedure 2008-59 in *Internal Revenue Bulletin* No. 2008-41.