

Table 2. **Localities Eligible for \$242 (\$65 M&IE) Per Diem Amount Under the High-Low Substantiation Method (Effective October 1, 2011)**^{1,2}

Note: The standard (“low”) rate of \$163 (\$111 for lodging and \$52 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 \$242 Rate
State	Key City	County and/or Other Defined Location	
AZ	Sedona	City limits of Sedona	3/1 - 4/30
CA	Monterey	Monterey	All year
	Napa	Napa	4/1 - 9/30 10/1 - 11/30
	San Diego	San Diego	All year
	San Francisco	San Francisco	All year
	Santa Barbara	Santa Barbara	All year
	Santa Monica	City limits of Santa Monica	All year
	Yosemite National Park	Mariposa	6/1 - 8/31
CO	Aspen	Pitkin	1/1 - 3/31 6/1 - 8/31 12/1 - 12/31
	Denver, Aurora	Denver, Adams, Arapahoe, Jefferson	All year
	Steamboat Springs	Routt	1/1 - 3/31 12/1 - 12/31
	Telluride	San Miguel	1/1 - 3/31 12/1 - 12/31
	Vail	Eagle	1/1 - 8/31 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 - 5/31
	Fort Walton Beach, DeFuniak Springs	Okaloosa, Walton	6/1 - 7/31
	Key West	Monroe	All year
	Miami	Miami-Dade	1/1 - 3/31 12/1 - 12/31
	Naples	Collier	1/1 - 4/30
IL	Chicago	Cook, Lake	4/1 - 9/30 10/1 - 11/30
LA	New Orleans	Orleans, St. Bernard, Jefferson, Plaquemines Parishes	1/1 - 6/30 10/1 - 12/31
MA	Boston, Cambridge	Suffolk, City of Cambridge	All year
	Falmouth	City limits of Falmouth	7/1 - 8/31
	Martha’s Vineyard	Dukes	7/1 - 8/31
	Nantucket	Nantucket	6/1 - 9/30

Table 2. (Effective October 1, 2011) (Continued)

State	Per Diem Locality		Effective Date of \$242 Rate
	Key City	County and/or Other Defined Location	
MD	Counties of Montgomery and Prince George's		All year
	Baltimore	Baltimore City	3/1 - 9/30 10/1 - 11/30
	Cambridge, St. Michaels	Dorchester, Talbot	6/1 - 8/31
	Ocean City	Worcester	6/1 - 8/31
ME	Bar Harbor	Hancock	7/1 - 8/31
NC	Kill Devil	Dare	6/1 - 8/31
NH	Conway	Carroll	7/1 - 8/31
NY	Floral Park, Garden City, Great Neck	Nassau	All year
	Glens Falls	Warren	7/1 - 8/31
	Lake Placid	Essex	7/1 - 8/31
	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	Westchester	All year
PA	Philadelphia	Philadelphia	All year
RI	Jamestown, Middletown, Newport	Newport	5/1 - 9/30 10/1 - 10/31
UT	Park City	Summit	1/1 - 3/31
VA	Cities of Alexandria, Falls Church, and Fairfax; Counties of Arlington and Fairfax		All year
	Virginia Beach	City of Virginia Beach	6/1 - 8/31
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 2012 must continue to use the high-low substantiation method for the remainder of calendar year 2012 for that employee. For travel on or after October 1, 2012, and before January 1, 2013, 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 2011-47 and Notice 2011-81, 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 2011-47 and Notice 2011-81 in Internal Revenue Bulletin 2011-42.