The University of Chicago GEMS Program

Calculating Per Diem

GEMS does not calculate per diem for you. You must calculate the full per diem amount for each travel destination before you enter it in GEMS.

Obtain the applicable per diem rates from the government web sites:

- Travel within the U.S. – go to [www.gsa.gov](http://www.gsa.gov). The per diem link is on the left
- Travel outside the U.S. – go to [www.state.gov/travel](http://www.state.gov/travel). The per diem link is in the center under ‘Resources.’

Follow the instructions and links on screen to locate the per diem rates for the city closest to your travel destination. For a lodging and meal per diem rate, you will need to add the meal per diem to the seasonally adjusted lodging per diem.

Per Diem Rules

1. If you claim lodging per diem, you also required to include the meal per diem as a single expense.
2. If you claim meal per diem, you are not required to claim lodging per diem.
3. Deduct 25% of the meal per diem for the first and last days of travel.
4. If you claim a business meal or if any meals are provided at a hotel or as part of a conference registration, deduct the meal per diem expense as follows:
   a. Breakfast 25%
   b. Lunch 25%
   c. Dinner 50%
   d. You can claim business meals in full, however you must deduct a percentage for the applicable meal:
      i. You must prorate 25% for breakfast or lunch business meal ADDED TO the actual business meal expense
      ii. You must prorate 50% for business meal dinner ADDED TO the actual business meal expense
5. You cannot claim a lodging expense for the last day of travel since there is no stay over.