## DISB-4C, Per Diem/M&IE/Lodging Tax Calculation Worksheet (Effective July 1, 2013)

### Table: Per Diem/M&IE/Lodging Tax Calculation Worksheet

<table>
<thead>
<tr>
<th>Name:</th>
<th>Payroll No.</th>
<th>UH ID No.</th>
<th>E-DOC No.</th>
<th>T DOC No.</th>
</tr>
</thead>
</table>

#### Acutal Rate Paid (Column C)

<table>
<thead>
<tr>
<th>Destination</th>
<th>Actual Rate Paid</th>
<th>Federal Allow Rate (Column D)</th>
<th>IntrA State</th>
<th>US&amp;Terr</th>
<th>Foreign</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intra State</td>
<td>Per Diem</td>
<td>BU Rate: 80.00</td>
<td>Per Diem: CONUS Low</td>
<td>141.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>M&amp;IE</td>
<td>Other Than BU: 30.00</td>
<td>CONUS High</td>
<td>226.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Same Day Meal Allowance</td>
<td>20.00</td>
<td>CONUS/OCONUS City Rate</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>Lodging Total</td>
<td>0.00</td>
<td>M&amp;IE: CONUS Low</td>
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<td></td>
</tr>
</tbody>
</table>

#### Out of State

<table>
<thead>
<tr>
<th>Destination</th>
<th>Actual Rate Paid</th>
<th>Federal Allow Rate (Column D)</th>
<th>IntrA State</th>
<th>US&amp;Terr</th>
<th>Foreign</th>
</tr>
</thead>
<tbody>
<tr>
<td>Out of State</td>
<td>Per Diem</td>
<td>BU Rate: 130.00</td>
<td>Per Diem: CONUS High</td>
<td>58.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>M&amp;IE</td>
<td>Other Than BU: 45.00</td>
<td></td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Same Day Meal Allowance</td>
<td>0.00</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>Lodging Total</td>
<td>0.00</td>
<td></td>
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</table>

### Table: Intra State Per Diem & M&IE Calculation

<table>
<thead>
<tr>
<th>Destination</th>
<th>Actual Rate Paid</th>
<th>Federal Allow Rate (Column D)</th>
<th>Federal Less Fed Rate(C-D)</th>
<th>Taxable Amt (A*E)</th>
<th>Non Reportable Amt (Non Taxable) Amt</th>
<th>Total PD/M&amp;IE/Lodging Rec’d</th>
<th>Reportable Amt (H-(F+G))</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intra State</td>
<td>Per Diem - OCONUS City Rate</td>
<td>80.00</td>
<td>0.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>M&amp;IE - OCONUS City Rate</td>
<td>30.00</td>
<td>0.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Same Day Meal Allowance</td>
<td>20.00</td>
<td>0.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>I/S LODGING TOTAL</td>
<td>0.00</td>
<td>-</td>
<td>-</td>
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### Table: Out of State - US & Territories Per Diem Calculation

<table>
<thead>
<tr>
<th>Destination</th>
<th>Actual Rate Paid</th>
<th>Federal Allow Rate (Column D)</th>
<th>Federal Less Fed Rate(C-D)</th>
<th>Taxable Amt (A*E)</th>
<th>Non Reportable Amt (Non Taxable) Amt</th>
<th>Total PD/M&amp;IE/Lodging Rec’d</th>
<th>Reportable Amt (H-(F+G))</th>
</tr>
</thead>
<tbody>
<tr>
<td>Out of State</td>
<td>Per Diem - CONUS Low Rate</td>
<td>130.00</td>
<td>141.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Per Diem - CONUS High Rate</td>
<td>130.00</td>
<td>226.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Per Diem - CONUS/OCONUS City Rate</td>
<td>130.00</td>
<td>0.00</td>
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### Table: Out of State - US & Territories M&IE Calculation

<table>
<thead>
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<th>Destination</th>
<th>Actual Rate Paid</th>
<th>Federal Allow Rate (Column D)</th>
<th>Federal Less Fed Rate(C-D)</th>
<th>Taxable Amt (A*E)</th>
<th>Non Reportable Amt (Non Taxable) Amt</th>
<th>Total PD/M&amp;IE/Lodging Rec’d</th>
<th>Reportable Amt (H-(F+G))</th>
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</thead>
<tbody>
<tr>
<td>Out of State</td>
<td>M&amp;IE CONUS Low Rate</td>
<td>45.00</td>
<td>45.00</td>
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<tr>
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<td>M&amp;IE CONUS High Rate</td>
<td>45.00</td>
<td>58.00</td>
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<tr>
<td></td>
<td>M&amp;IE CONUS/OCONUS City Rate</td>
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### Table: Out of State - Foreign Per Diem & M&IE Calculation

<table>
<thead>
<tr>
<th>Destination</th>
<th>Actual Rate Paid</th>
<th>Federal Allow Rate (Column D)</th>
<th>Federal Less Fed Rate(C-D)</th>
<th>Taxable Amt (A*E)</th>
<th>Non Reportable Amt (Non Taxable) Amt</th>
<th>Total PD/M&amp;IE/Lodging Rec’d</th>
<th>Reportable Amt (H-(F+G))</th>
</tr>
</thead>
<tbody>
<tr>
<td>Out of State</td>
<td>Per Diem - OCONUS City Rate</td>
<td>130.00</td>
<td>0.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>M&amp;IE OCONUS City Rate</td>
<td>45.00</td>
<td>0.00</td>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>O/S - Foreign LODGING TOTAL</td>
<td>0.00</td>
<td>-</td>
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### Table: GRAND TOTAL

<table>
<thead>
<tr>
<th>Destination</th>
<th>Actual Rate Paid</th>
<th>Federal Allow Rate (Column D)</th>
<th>Federal Less Fed Rate(C-D)</th>
<th>Taxable Amt (A*E)</th>
<th>Non Reportable Amt (Non Taxable) Amt</th>
<th>Total PD/M&amp;IE/Lodging Rec’d</th>
<th>Reportable Amt (H-(F+G))</th>
</tr>
</thead>
</table>

(Rev 07/22/13)