

# Memo

**To:** Directors and Fiscal Officers and Assistants  
**From:** Board of Examiners  
**Date:** February 20, 2019  
**Subject:** Update of Idaho In-State Per Diem Rate and the State of Idaho Mileage Rate

## Update to the Idaho In-State Per Diem Rate

On February 19, 2019 the Board of Examiners approved an increase to the Idaho in-state full day per diem rate from \$45.00 to **\$49.00, effective immediately.**

Per the new rate, the partial meal allowance pursuant to the Board of Examiners Travel Policy would be as follows: Breakfast: \$12.25, Lunch: \$17.15, Dinner: \$ 26.95.

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## Update to the Idaho Mileage Rate

On January 1, 2019, the Federal mileage rate increased from 54.5 cents to 58 cents. A total increase of 3.5 cents.

On February 19, 2019 the Board of Examiners approved the following change to the mileage rate, **effective immediately.**

1. To increase the State of Idaho mileage rate to match the Federal rate of **58 cents.**
2. To adopt a policy to address future changes to the federal mileage rate as follows:
  - a. If the federal mileage rate is set below the current State of Idaho mileage rate, then the State of Idaho mileage rate will automatically decrease to match the federal rate.
  - b. If the federal mileage rate is set above the current State of Idaho mileage rate, then the Board of Examiners will review the change at their next meeting to see whether a change is merited.

The purpose of this proposed policy is to:

- Prevent a tax liability to employees that would result when the State of Idaho mileage rate is higher than the federal mileage rate.
- Allow the State of Idaho to evaluate whether an increase is merited.

Should you have any questions regarding any of this information, please contact the Board of Examiners at [brdexam@sco.idaho.gov](mailto:brdexam@sco.idaho.gov) or call 208-334-3100.