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.

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 or call 208-334-3100.