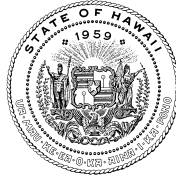


JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



KEITH A. REGAN
COMPTROLLER
KA LUNA HO'OMALU HANA LAULĀ

MEOH-LENG SILLIMAN
DEPUTY COMPTROLLER
KA HOPE LUNA HO'OMALU HANA LAULĀ

STATE OF HAWAII | KA MOKU'ĀINA O HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWE LAULĀ
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

December 2, 2025

COMPTROLLER'S MEMORANDUM NO. 2025-25

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

FROM: Keith A. Regan, Comptroller

SUBJECT: Federal Per Diem Rates (CONUS)

In Notice 2025-54, the Internal Revenue Service has updated the federal per diem rates established by Notice 2024-68 for travel within the continental United States (CONUS). These standard rates affect the computation of the taxable portion of the per diem allowances paid to State of Hawaii officers and employees. The information in this memorandum, therefore, needs to be forwarded to the offices in your department responsible for the computation and reporting of the taxable portion of per diem allowances for payroll tax withholding purposes.

The following rates are to be used for computing, under the high-low substantiation method, the taxable portion of per diem for CONUS travel expenses paid or incurred on or after **January 1, 2026**.

	<u>High-Cost Locality</u>	<u>Low-Cost Locality</u>
Lodging	\$233	\$151
Meals and Incidental Expenses	<u>86</u>	<u>74</u>
Total federal rates	<u>\$319</u>	<u>\$225</u>

Attached is a copy of Notice 2025-54 which includes a list of the high-cost localities; all other CONUS localities are considered low-cost localities under the high-low substantiation method.

Should you have any questions on this matter, please contact Alan Visitacion of our Pre-Audit Branch at 586-0650.

Attachment