



**MASTERCARD INCORPORATED**

**SUPPLIER TRAVEL & EXPENSE POLICY**



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## **1.0 RESPONSIBILITY**

All MasterCard suppliers are required to comply with this Policy. Compliance with this policy will be managed by the MasterCard contact person to the relevant agreement, or his or her designee (hereafter “MasterCard Responsible Party”).

For the purposes of this Policy, the term “Suppliers” is defined as a third party providing goods and/or services to MasterCard Incorporated and/or its subsidiaries (“MasterCard”), or directly to cardholders, customers or merchants on behalf of MasterCard.

## **2.0 OVERVIEW**

It is the policy of MasterCard to reimburse a supplier for necessary and reasonable business-related travel and entertainment expenses (“T&E expenses”) incurred when traveling on behalf of or at the request of MasterCard. T&E expense reimbursement is subject at all times to the provisions of the supplier’s agreement and/or Statement of Work with MasterCard (“Agreement”) and this Policy.

In providing services under that Agreement, the supplier shall use every effort to minimize expenses. Any expense to be reimbursed by MasterCard, such as lodging, air travel, ground transportation, meals and telephone shall be: (i) necessary to provide the services contemplated by the Agreement; (ii) reasonable in cost; and (iii) limited to actual costs incurred. MasterCard will not pre-fund accounts or purchase travel on behalf of a supplier. Items not specifically stated herein as being covered shall not be reimbursable.

Business units and regional offices may make further restrictions beyond the Policy provisions as required or appropriate. Exceptions to the Policy are permitted only with prior written approval. Written approval must be from a representative of the Sourcing and Supplier Management organization and can be in the form of an email, which must be stored with the contract in Ariba.

## **3.0 SUPPLIER REQUIREMENTS**

### **3.1 Approvals**

Supplier T&E expenses expected to be incurred as part of services rendered must be reasonably estimated in the Agreement. Expenses will be reimbursed at actual amounts, however maximum allowable expenses cannot exceed 10% of the overall project cost. All expenses must specifically be pre-approved in writing by the MasterCard Responsible Party in order to be reimbursable. This pre-approval can be in the form of an executed Statement of Work or a valid Purchase Order detailing the potential expenses.

### **3.2 Reporting**

Suppliers are required to submit expenses within thirty (30) days of when they are incurred, unless modified in accordance with the Agreement. Requests for reimbursement shall be limited to once per month. Invoices should be submitted as per instructions on the Purchase Order.

### **3.3 Documentation**

Compliance with certain governmental laws, regulations, and taxing authorities require documentation for all business-related expenses directly related to, or associated with, the business activity conducted for MasterCard.

Expenses of US \$25.00 or more require a receipt (original receipt is required – including those with VAT - unless restricted by local country laws and/or statutory requirements). Unless commercially impractical, all expenses must be paid by the supplier via a MasterCard-branded credit, debit or prepaid card when MasterCard is an accepted form of payment. Cash may be used when MasterCard is not accepted. All expenses must be paid in local currency to avoid any currency conversion charges.

Expense documentation including a copy of the prior written approval of the MasterCard Responsible Party must be itemized to ensure compliance with statutory regulations. All expense documentation must be and attached to the invoice requesting reimbursement of such expenses. A copy of the prior written approval of the MasterCard Responsible Party must also be attached.

The following information must be included with the receipts for reimbursement:

- The date and amount of each expense
- The establishment where the expense was incurred
- The name and title of each person involved
- The business justification for the expense. In the event that a business trip involves multiple destinations, each destination must be separately justified
- Identification of VAT and other potential taxes

### **3.4 Travel Reservations**

Suppliers must use the most economical and efficient means of travel available and are required to make all travel reservations utilizing MasterCard's global travel agency, Carlson Wagonlit Travel. Exhibit A of this Policy provides the Carlson Wagonlit Travel agency telephone numbers based on geographic location. If booking travel in a country not listed in Exhibit A, the supplier can make reservations through their preferred agency.

### **3.5 Transportation**

Suppliers must use the most economical and efficient means of transportation available. Transportation to/from the MasterCard local office and/or for any meetings outside of the MasterCard office on behalf of or at the request of MasterCard for routine business reviews, sales meetings, or to provide routine onsite services is not reimbursable. Mileage in excess of 200 miles round trip is reimbursable at local rate. For avoidance of doubt, on a round trip of 240 miles, 40 miles will be reimbursed.

#### **3.5.1 Air Travel**

Coach class is authorized for all flights. Business Class is allowed on international travel with at least 5 hours of flight time. First Class is not authorized and will not be reimbursed.

Suppliers must book a reservation with the lowest available fare for the most direct route regardless of airline preference. Non-refundable tickets must be taken as a low fare option within North America, and changeable with fees as applicable for other regions. To obtain the best rates, flights must be booked and ticketed as early as possible and a minimum of seven (7) days in advance. Reservations made outside of these guidelines, must be pre-approved in writing by a representative of the Sourcing and Supplier Management organization.

Paid upgrades are outside this Policy and are not eligible for reimbursement.

#### **3.5.2 Ground and Rail Transportation**

##### **3.5.2.1 Taxis**

Taxi charges are reimbursable.

##### **3.5.2.2 Personal Vehicle Usage**

Suppliers may use a personal vehicle for approved MasterCard business and will be reimbursed for mileage/kilometers at the local government rate, as well as any tolls and parking fees incurred.

##### **3.5.2.3 Rail and Subway Transportation**

The authorized class of rail travel in the U.S. and Canada is coach. For locations outside the U.S. and Canada, business class is authorized.

##### **3.5.2.4 Car Rentals**

The authorized classes of rental car are intermediate or compact. Suppliers must utilize MasterCard's preferred rental agency, Avis Budget Group. The following account numbers will provide access to MasterCard's program rates:

- Avis #B6090600
- Budget #T470100

Paid upgrades are only reimbursable if supplier has multiple staff traveling together in one car. Additional expenses associated with rentals that are more expensive than these classes are considered personal expenditures. Paid amenities (i.e. navigational systems, etc.) are not reimbursable. Rental vehicles

must be returned with a full tank of fuel to avoid expensive refueling charges at the car rental agency.

Insurance is included for rentals in the U.S. (48 contiguous states and District of Columbia) when using the MasterCard program rates. Suppliers should not accept additional insurance in these cases.

### **3.5.2.5 Parking**

Parking expenses are reimbursable with the exception of valet services.

## **3.6 Lodging**

Only the costs of standard rooms at moderately priced hotels are eligible for reimbursement. Suppliers must utilize MasterCard's preferred hotels where available. For additional guidance, suppliers can reference the Corporate Travel Index for hotel costs, Exhibit B. Five star/Luxury hotels are not authorized for supplier lodging.

When traveling to Purchase, NY or the surrounding area for business purposes, suppliers must stay in the immediate area. MasterCard will not reimburse for lodging in Manhattan when traveling to do business only in Purchase.

Reasonable laundry charges are reimbursable only if a trip extends beyond five (5) business days.

All room service charges, hotel Wi-Fi, hotel dining expenses and other potential hotel expenses (See 3.7 and 3.8) must be itemized separately from the overall lodging expense.

Long term and extended stay properties and rates should be utilized for long term assignments.

## **3.7 Meals**

Suppliers should not exceed MasterCard's preferred per meal rates as referenced by the Corporate Travel Index for food costs, Exhibit B.

## **3.8 Non Reimbursable Expenses**

In addition to the restrictions stated above, MasterCard will not reimburse suppliers for the following travel and entertainment expenses:

- T&E expenses for other MasterCard suppliers or MasterCard employees
- Alcoholic beverages
- Health / Fitness Center
- Spa Services
- Business gifts
- Lost or damaged luggage and contents
- Overweight baggage fees
- In flight Wi-Fi expenses

- Air phone charges(except emergencies)
- Upgrade charges or preferred seating expenses
- Business travel booked with frequent flyer miles
- Luggage, attaché cases and computer bags
- Flight and personal trip insurance
- Black Car Service/Limousine
- Expenses related to personal activities (i.e., sightseeing, personal side trips)
- Valet Parking expenses, Parking fines or traffic violations
- Toiletries, prescriptions and over the counter medicines
- Clothing
- Daycare or babysitting
- Kennel Fees
- Operational expenses (software, cables, adapters, supplies, etc.)
- Personal credit card fees including late fees and cash advance fees for domestic travel
- Travel Time(Time in transit)
- Expenses for supplier spouse/companion
- Visa/Passport fees
- Normal day to day office expenses (phone, mobile phone, fax, photo copies, postage, etc.)

### **3.9 Cellular Phones**

Charges for personal cellular phones will not be reimbursed. Under certain circumstances, a supplier traveling on *international business* for MasterCard may be provided a cellular phone. The phone is to be used for business purposes only and must be returned to MasterCard when travel is completed. The phone may be obtained upon completion of Cell Phone Request Form by the MasterCard Responsible Party.

### **3.10 Expenses Relating to Government Officials**

All travel, lodging, meals, entertainment, gifts or any payment or item of value for a government official, directly or indirectly, are prohibited unless expressly authorized in advance by MasterCard Legal Counsel.

The term “government official” is defined as any employee or officer of a government of a country, state or region, including any federal, regional or local government or department, agency, enterprise owned or controlled by such government, any official of a political party, any official or employee of a public international organization, any person acting in an official capacity for, or on behalf of, such entities, and any candidate for political office.

In order to ensure that MasterCard activities with government officials do not have even the appearance of impropriety, MasterCard has established a pre-approval process for expenses on behalf of governmental officials. Any proposed expense for the benefit of a governmental official that exceeds USD \$150.00 per person *must be pre-approved* through the automated anti-corruption expense pre-approval process.

**EXHIBIT A:**  
**CARLSON WAGONLIT TRAVEL: CONTACT NUMBERS**



<b>ASIA PACIFIC</b>		
<b>Country</b>	<b>Phone</b>	<b>After Hours Phone</b>
Australia	612 8666 1854/ 1300 367 015	612 866 1854 / 1300 367 015
Bangladesh	00 88 02 8837484	00 8801672456740
China	400 678 6813	400 678 6813
Hong Kong	852 2213 5720	852 2213 5720
India	91 (20) 67063396	91 1800 419 0120
Indonesia	6221 2954 5622	6221 2954 5635
Japan	International Reservation: 03-5548-8163 Domestic Reservation: 03-5548-8504	03-5548-8115
Korea	82 2 3700 9844	82 70 8233 0365
Malaysia	603 6286 6115	63 2 459 5832
New Zealand	09 9250 048	0800 435787
Pakistan	9221 117 4711	9221 117 4711
Philippines	632 8940886 ext. 1316	632 459 5831
Singapore	65 6505 4356	65 6505 4356
Taiwan	886 2 2714 8891	886 0 0963 306 055 Mon – Fri, 19:00 – 23:00 Sat/Sun/Holidays, 09:00 -23:00 44 208 757 9000 (London after hours service)
Thailand	66(0) 2 685 1700, Mon – Fri 66(0) 2 685 1710, Sat & Public Holidays	66(0) 81 137 2200 Mon – Fri, 17:30 – 19:00 (local after service hours) 44 208 757 9000 (London after hours service)
Vietnam	84 39306617	84 938 561 899 Mon – Fri, 17:30 – 24:00 Sat, 12:00 – 24:00 Sun & Holidays, 08:30 – 24:00 44 208 757 9000 (London after hours service)

EUROPE		
<b>Country</b>	<b>Phone</b>	<b>After Hours Phone</b>
Austria	43 1 240601853	43 1 240601853
Belgium	32 2 258 88 12	32 2 258 88 12
Bulgaria	359 2 816 5 816	359 887 425 135
Croatia	385 1 4881 100	385 91 5272502
Czech Republic	420 225 376 784	420 225 376 784
France	33 1 77 53 9004	33 1 77 53 9004
Germany	49 (0) 69 153215504	49 (0) 69 153215504
Greece	30 2106509409	30 2106509409
Hungary	36 1 8145884	36 1 8145884
Ireland	353 12199632	353 12199632
Israel	972 3 5269592	972 3 5269550 972 52 3575611
Italy	39 06 82075743	39 06 82075743
Kazakhstan	7 727 335 65 41	7 727 335 65 37
Netherlands	31 202 000 072	31 202 000 072
Poland	48 (0)22 5425462	48 (0)22 5425462
Portugal	351 21 7616326	351 21 7616326
Romania	40 213046722	40 213046722
Russia	7 495 725 7888	7 495 725 7888
Serbia	381 11 3610250	381 62 212 653
Spain	34 (0)91 7249946	34 (0)91 7249946
Sweden	46 (0)87 341476	46 (0)87 341476
Switzerland	41 (0) 58 322 2867	41 (0) 58 322 2867
Turkey	90 212 311 16 00	90 212 336 58 78 Mon – Fri, 07:00 – 09:00 & 18:00 - 23:00 Sat/Sun, 07:00 – 23:00 44 208 757 9000 (London after hours service)
Ukraine	3 80444992454	44 208 757 9000
United Kingdom	44 (0) 203 353 0586	44 (0) 203 353 0586

<b>LATIN AMERICA</b>		
<b>Country</b>	<b>Phone</b>	<b>After Hours Phone</b>
Argentina	5411-5555-2169	5411-5555-2295
Brazil	11-3491-2683	55-11-3147-8000
Chile	5622-374-7700	5622-374-7730
Colombia	571-323-9270	571-323-9729
Costa Rica	506-2205-7747	506-2205-7747
Ecuador	593-2-2505-244	593-3-501-890
Mexico	52-55-241-5657	5255-5241-5597
Panama	507-229-4490	593-2-602-4852
Peru	593-2-602-4852	511-610-1621
Venezuela	58-212-850-6404	58-414-2773643
<b>MIDDLE EAST AFRICA</b>		
<b>Country</b>	<b>Phone</b>	<b>After Hours Phone</b>
Egypt	20(0)2 2292 8500	20(0)2 0100 114 33 02
Kenya	254 (20) 3685 990 999	254 708 725 830 254 731 719 222
Morocco	212522203051 - 56	44 (0)20 8757 9000
Nigeria	234 (01) 4609790	234 (0)8033670078
Qatar	974 40315605	974 40315605
Saudi Arabia	966 1 4648701 966 1 4648702 966 1 4648810	44 20 8757 9000
South Africa	27 11 628 2300	27 (0)21 527 4447 (within South Africa) 44 (0)20 8757 9000 (outside South Africa)
United Arab Emirates	971 4 404 1579	971 4 4041579
<b>NORTH AMERICA</b>		
<b>Country</b>	<b>Phone</b>	<b>After Hours Phone</b>
Canada	1-866-295-8034	1-866-295-8034
Puerto Rico	1-800-853-4233	1-800-777-7999
United States	1-800-853-4233	1-800-777-7999

**EXHIBIT B:**  
**LISTING OF U.S. AND NON-U.S. CITIES AVG. COST**

## U.S. HOTEL COST BREAKDOWN

Rank	City	Average Daily Rate Booked January-November 2015				Sales Tax, Occupancy Tax & Surcharges	Total	Year-over-Year Change
		Upper-Upscale	Upscale	Midscale	Average (Also Including Luxury & Economy)			
1	San Francisco	\$316.35	\$323.76	\$237.66	\$318.42	\$52.36	\$370.78	9.6%
2	Boston	\$294.36	\$299.91	\$261.10	\$300.75	\$43.43	\$344.18	14.3%
3	New York	\$283.44	\$256.09	\$212.25	\$282.47	\$45.16	\$327.63	7.4%
4	Seattle	\$223.31	\$208.74	\$160.10	\$217.06	\$36.16	\$253.22	14.0%
5	San Jose	\$253.88	\$192.29	\$192.01	\$214.21	\$32.57	\$246.78	18.2%
6	Washington, D.C.	\$218.87	\$176.87	\$157.89	\$214.68	\$31.13	\$245.81	5.9%
7	Los Angeles	\$194.21	\$232.96	\$178.31	\$211.15	\$34.31	\$245.46	15.7%
8	Honolulu	\$216.41	\$186.92	\$187.88	\$208.82	\$29.15	\$237.97	2.6%
9	Santa Barbara, Calif.	\$214.61	N/A	\$176.20	\$197.04	\$27.64	\$224.68	6.0%
10	Philadelphia	\$191.71	\$196.56	\$159.37	\$190.88	\$29.59	\$220.47	5.2%
11	Oakland, Calif.	\$214.04	\$163.44	\$161.90	\$191.45	\$28.46	\$219.91	10.3%
12	Hartford, Conn.	\$192.05	\$180.14	\$117.67	\$189.59	\$28.43	\$218.02	4.7%
13	White Plains, N.Y.	\$196.49	\$184.22	N/A	\$190.41	\$27.38	\$217.79	-0.2%
14	Chicago	\$194.10	\$157.24	\$139.83	\$187.08	\$30.68	\$217.76	14.1%
15	Minneapolis	\$192.90	\$159.89	\$122.70	\$186.07	\$24.93	\$211.00	5.7%
16	Miami	\$177.07	\$152.47	\$167.70	\$185.41	\$24.10	\$209.51	10.2%
17	Austin, Texas	\$195.38	\$159.54	\$141.36	\$181.22	\$28.27	\$209.49	9.1%
18	Baltimore	\$181.90	\$171.08	\$143.91	\$179.43	\$27.81	\$207.24	7.3%
19	New Orleans	\$171.93	\$171.19	\$147.19	\$176.19	\$27.99	\$204.18	9.0%
20	Nashville, Tenn.	\$182.74	\$170.42	\$148.14	\$174.24	\$29.08	\$203.32	10.9%
21	Portland, Ore.	\$199.59	\$148.23	\$136.71	\$175.03	\$25.38	\$200.41	13.8%
22	Houston	\$184.02	\$157.04	\$134.68	\$171.04	\$29.08	\$200.12	4.4%
23	Detroit	\$176.36	\$143.04	\$125.40	\$172.69	\$25.90	\$198.59	22.4%
24	Denver	\$176.04	\$169.77	\$142.24	\$172.21	\$25.40	\$197.61	8.5%
25	San Diego	\$180.57	\$155.68	\$146.72	\$170.48	\$21.71	\$192.19	7.7%
26	Atlanta	\$155.21	\$141.24	\$113.28	\$157.46	\$30.15	\$187.61	12.6%
27	Charleston, S.C.	\$177.88	\$164.69	\$133.55	\$164.19	\$22.16	\$186.35	7.5%
28	Providence, R.I.	\$166.48	\$146.21	\$149.03	\$164.89	\$21.43	\$186.32	6.9%
29	Charlotte, N.C.	\$177.75	\$144.53	\$121.76	\$160.47	\$24.47	\$184.94	5.3%
30	Newark, N.J.	\$173.18	\$161.42	\$125.52	\$159.76	\$24.76	\$184.52	2.9%
31	Dallas	\$160.81	\$135.81	\$109.50	\$159.54	\$23.93	\$183.47	11.5%
32	Anaheim, Calif.	\$156.42	\$182.65	\$136.15	\$153.57	\$26.11	\$179.68	4.0%
33	Wilmington, Del.	\$158.30	\$159.44	\$92.64	\$163.23	\$16.32	\$179.55	13.4%
34	Pittsburgh	\$169.74	\$138.20	\$131.03	\$156.44	\$21.90	\$178.34	2.4%
35	Fort Lauderdale, Fla.	\$161.12	\$151.97	\$126.18	\$158.76	\$17.46	\$176.22	8.1%
36	Cincinnati	\$166.83	\$144.60	\$119.43	\$147.79	\$25.81	\$173.60	2.6%
37	Cleveland	\$147.69	\$153.80	\$123.14	\$148.45	\$24.49	\$172.94	5.5%
	<b>Average Total</b>	<b>\$160.32</b>	<b>\$144.09</b>	<b>\$91.39</b>	<b>\$150.67</b>	<b>\$22.13</b>	<b>\$172.80</b>	<b>5.6%</b>
38	Louisville, Ky.	\$156.64	\$137.22	\$133.67	\$145.72	\$25.50	\$171.22	1.9%
39	Albany, N.Y.	\$169.36	\$155.08	\$124.70	\$149.10	\$20.96	\$170.06	-0.3%
40	Grand Rapids, Mich.	\$164.80	\$136.93	\$125.43	\$147.80	\$22.17	\$169.97	7.1%
41	Las Vegas	\$135.34	\$134.50	\$137.64	\$151.11	\$18.13	\$169.24	16.0%
42	Des Moines, Iowa	\$164.93	\$159.57	\$127.57	\$149.66	\$17.96	\$167.62	3.3%
43	St. Louis	\$150.22	\$128.98	\$112.55	\$144.09	\$22.95	\$167.04	5.2%
44	Rochester, Minn.	\$166.99	\$149.01	\$107.17	\$143.89	\$20.14	\$164.03	5.0%
45	Kansas City, Mo.	\$147.77	\$135.18	\$117.82	\$138.80	\$25.14	\$163.94	5.6%
46	Syracuse, N.Y.	\$148.34	\$148.96	\$117.54	\$143.19	\$18.61	\$161.80	-0.4%
47	Salt Lake City	\$157.10	\$125.83	\$122.61	\$143.39	\$18.08	\$161.47	6.9%
48	Madison, Wis.	\$155.73	\$132.08	\$129.38	\$140.90	\$20.43	\$161.33	6.0%

49	Columbus, Ohio	\$149.97	\$129.35	\$121.45	\$137.17	\$24.00	\$161.17	4.4%
50	Greenville, S.C.	\$162.41	\$120.30	\$123.40	\$143.88	\$17.26	\$161.14	7.0%
51	Milwaukee	\$149.98	\$130.63	\$116.15	\$139.72	\$21.10	\$160.82	6.0%
52	Sacramento, Calif.	\$152.19	\$139.02	\$120.12	\$139.21	\$20.94	\$160.15	-2.6%
53	Tampa, Fla.	\$158.00	\$126.35	\$113.93	\$142.61	\$17.11	\$159.72	2.7%
54	Buffalo, N.Y.	\$144.85	\$126.80	\$130.12	\$139.37	\$19.16	\$158.53	3.9%
55	Indianapolis	\$147.09	\$119.21	\$106.46	\$134.41	\$22.85	\$157.26	3.8%
56	San Antonio	\$147.52	\$123.51	\$111.36	\$134.18	\$22.47	\$156.65	3.7%
57	Phoenix	\$145.45	\$122.11	\$114.89	\$138.14	\$18.33	\$156.47	7.9%
58	Savannah, Ga.	\$150.68	\$120.83	\$117.25	\$133.14	\$23.30	\$156.44	12.8%
59	Raleigh, N.C.	\$154.51	\$116.03	\$119.25	\$138.63	\$17.67	\$156.30	3.4%
60	Memphis, Tenn.	\$140.76	\$120.47	\$113.01	\$129.99	\$25.07	\$155.06	9.3%
61	Charleston, W.V.	\$150.87	\$145.06	\$121.10	\$136.59	\$17.07	\$153.66	1.3%
62	Omaha, Neb.	\$138.21	\$136.15	\$109.77	\$129.34	\$23.49	\$152.83	-0.9%
63	Richmond, Va.	\$142.47	\$115.28	\$108.58	\$133.84	\$17.80	\$151.64	7.2%
64	Birmingham, Ala.	\$141.52	\$117.37	\$112.30	\$128.12	\$23.06	\$151.18	1.1%
65	Orlando, Fla.	\$139.34	\$137.76	\$107.09	\$133.30	\$16.66	\$149.96	3.7%
66	Peoria, Ill.	\$150.96	\$132.02	\$115.02	\$132.85	\$17.10	\$149.95	2.9%
67	Sarasota, Fla.	\$153.46	\$129.42	\$123.02	\$133.53	\$16.02	\$149.55	3.3%
68	Toledo, Ohio	\$145.48	N/A	\$115.46	\$127.07	\$21.60	\$148.67	5.8%
69	Corpus Christi, Texas	\$135.86	\$126.81	\$121.99	\$128.72	\$19.31	\$148.03	3.2%
70	Oklahoma City	\$146.47	\$123.73	\$104.62	\$129.42	\$17.96	\$147.38	0.2%
71	Greensboro, N.C.	\$140.03	\$128.87	\$114.89	\$130.56	\$16.65	\$147.21	3.1%
72	Harrisburg, Pa.	\$144.15	\$129.64	\$109.33	\$130.88	\$14.40	\$145.28	5.5%
73	Allentown, P.A.	\$171.40	\$119.92	\$109.22	\$132.04	\$13.20	\$145.24	19.2%
74	Akron, Ohio	\$134.71	\$132.65	\$110.09	\$125.74	\$19.18	\$144.92	5.7%
75	Columbia, S.C.	\$133.45	\$131.53	\$113.79	\$126.58	\$17.72	\$144.30	7.7%
76	Fresno, Calif.	\$138.05	\$144.84	\$110.46	\$126.49	\$17.71	\$144.20	1.9%
77	Little Rock, Ark.	\$137.17	\$118.96	\$108.63	\$124.36	\$18.65	\$143.01	1.7%
78	Rochester, N.Y.	\$139.15	\$108.41	\$112.28	\$124.28	\$17.40	\$141.68	5.4%
79	Baton Rouge, La.	\$129.38	\$121.67	\$109.17	\$122.03	\$19.52	\$141.55	0.7%
80	El Paso, Texas	\$142.13	\$111.16	\$108.08	\$119.53	\$20.92	\$140.45	7.1%
81	Chattanooga, Tenn.	\$128.46	\$115.44	\$105.09	\$118.82	\$20.50	\$139.32	4.5%
82	Tallahassee, Fla.	\$129.55	\$128.12	\$113.80	\$123.65	\$15.46	\$139.11	3.5%
83	Roanoke, Va.	\$127.62	\$125.16	\$115.21	\$122.68	\$16.32	\$139.00	-0.7%
84	Springfield, Mo.	\$131.31	\$130.67	\$106.78	\$119.28	\$19.63	\$138.91	5.8%
85	Spokane, Wash.	\$132.33	\$119.29	\$112.17	\$121.83	\$17.06	\$138.89	-0.4%
86	Knoxville, Tenn.	\$125.36	\$117.33	\$109.79	\$118.18	\$20.39	\$138.57	4.6%
87	Mobile, Ala.	\$125.94	\$114.99	\$114.57	\$120.50	\$16.87	\$137.37	0.1%
88	Jacksonville, Fla.	\$130.02	\$111.94	\$108.31	\$119.39	\$17.91	\$137.30	10.0%
89	Wichita, Kan.	\$127.29	\$120.82	\$106.33	\$118.26	\$18.78	\$137.04	4.1%
90	Lexington, Ky.	\$118.90	\$126.60	\$114.72	\$119.26	\$16.00	\$135.26	5.9%
91	Dayton, Ohio	\$120.85	\$111.88	\$108.33	\$116.78	\$15.47	\$132.25	4.3%
92	Jackson, Miss.	\$119.61	\$116.03	\$96.35	\$115.06	\$13.41	\$128.47	-3.3%
93	Bakersfield, Calif.	\$112.60	\$128.87	\$108.84	\$114.56	\$13.75	\$128.31	0.2%
94	Biloxi, Miss.	N/A	N/A	\$113.56	\$113.56	\$13.63	\$127.19	1.6%
95	Fort Wayne, Ind.	\$137.76	\$103.17	\$107.39	\$111.38	\$15.59	\$126.97	3.9%
96	Tulsa, Okla.	\$112.74	\$105.48	\$96.80	\$108.27	\$14.24	\$122.51	1.6%
97	Albuquerque, N.M.	\$111.24	\$100.16	\$96.08	\$104.70	\$14.42	\$119.12	0.1%
98	Norfolk, Va.	\$105.39	\$99.97	\$97.04	\$101.87	\$16.26	\$118.13	-3.3%
99	Shreveport, La.	\$103.06	\$106.20	\$100.62	\$102.51	\$13.43	\$115.94	-0.1%
100	Tucson, Ariz.	\$103.30	\$103.07	\$91.39	\$100.48	\$14.11	\$114.59	-2.8%

# NON-U.S. HOTEL COST BREAKDOWN

KEY:  Americas  EMEA  Asia/Pacific

Rank	City	Rate*	YOY Change	Rank	City	Rate*	YOY Change	Rank	City	Rate*	YOY Change	Rank	City	Rate*	YOY Change
1	Caracas	\$510	-26%	22	Doha	\$218	-5%	42	Amsterdam	\$172	-13%	63	Cairo	\$151	-12%
2	London	\$323	-5%	23	Taipei	\$212	-7%	43	Lima	\$171	-14%	64	Lisbon	\$148	-9%
3	Riyadh	\$322	0%	24	St. Petersburg	\$208	-9%	44	Quito	\$168	-1%	65	Santiago	\$145	-28%
4	Kuwait City	\$307	-3%	25	Shanghai	\$202	8%	45	Nice	\$167	-18%	66	Singapore	\$142	-39%
5	Lagos	\$306	-11%	26	Bogota	\$195	-7%	46	Jakarta	\$166	-11%	67	Vancouver	\$142	-9%
6	Geneva	\$298	-7%	27	Stockholm	\$194	-17%	47	New Delhi	\$165	-8%	68	The Hague	\$141	-13%
7	Hong Kong	\$295	-4%	28	San Salvador	\$193	32%	48	Oslo	\$165	-15%	69	Rio de Janeiro	\$139	-27%
8	Tel Aviv	\$295	2%	29	Sydney	\$193	-15%	49	Hanoi	\$164	-3%	70	Toronto	\$138	-9%
9	Zurich	\$281	-7%	30	Athens	\$190	-4%	50	Calgary	\$164	-9%	71	Bangkok	\$138	-1%
10	Nairobi	\$278	7%	31	Sao Paulo	\$187	10%	51	Munich	\$163	-16%	72	Ottawa	\$135	-9%
11	Muscat	\$265	-8%	32	Glasgow	\$186	-5%	52	Frankfurt	\$160	-16%	73	Grenoble	\$133	-18%
12	Basel	\$261	-7%	33	Abu Dhabi	\$186	-4%	53	Helsinki	\$159	-16%	74	Cologne	\$133	-13%
13	Kiev	\$241	-10%	34	Manchester	\$185	-5%	54	Madrid	\$158	-9%	75	Mexico City	\$133	-4%
14	Stavanger	\$239	-17%	35	Luxembourg	\$184	-5%	55	Istanbul	\$157	-19%	76	Guangzhou	\$132	-6%
15	Milan	\$238	-1%	36	Brussels	\$183	-13%	56	Dublin	\$156	-3%	77	Antwerp	\$132	-8%
16	Paris	\$232	-14%	37	Melbourne	\$183	-15%	57	Birmingham	\$156	-5%	78	Prague	\$132	-6%
17	Rome	\$227	-10%	38	Auckland	\$179	-5%	58	San Jose	\$156	15%	79	Guatemala City	\$130	-1%
18	Dubai	\$226	-4%	39	Copenhagen	\$179	-13%	59	Manila	\$156	-9%	80	Montreal	\$130	-9%
19	Tokyo	\$225	7%		<b>Average</b>	<b>\$178</b>	<b>-10%</b>	60	Beijing	\$153	-7%	81	Cape Town	\$128	-5%
20	Edinburgh	\$225	-5%	40	Barcelona	\$177	-9%	61	Vienna	\$152	-11%	82	Hamburg	\$127	-16%
21	Osaka-Kobe	\$220	-2%	41	Shenzhen	\$174	15%	62	Lyon	\$152	-12%	83	Panama City	\$127	-14%

\*Upscale Rates Booked January-November 2015 and do not include taxes

# U.S. FOOD COST BREAKDOWN

Rank	City	Breakfast*	Lunch**	Dinner***	Total	Year-over-Year Change
1	Santa Barbara, Calif.	\$14.92	\$22.92	\$82.04	\$131.77	26.9%
2	Honolulu	\$21.16	\$31.34	\$75.17	\$127.67	-1.8%
3	Washington, D.C.	\$15.82	\$28.18	\$77.22	\$121.21	16.4%
4	San Francisco	\$18.22	\$26.29	\$76.04	\$120.55	9.2%
5	Hartford, Conn.	\$19.07	\$29.20	\$71.89	\$120.17	6.5%
6	Las Vegas	\$19.52	\$26.81	\$71.93	\$118.26	6.1%
7	New York	\$21.58	\$29.65	\$66.84	\$118.06	0.1%
8	Seattle	\$17.83	\$21.53	\$76.89	\$116.25	-0.2%
9	Portland, Ore.	\$19.11	\$31.71	\$63.03	\$113.85	2.4%
10	Miami	\$18.21	\$28.95	\$65.09	\$112.24	-0.2%
11	Minneapolis	\$19.79	\$30.14	\$61.66	\$111.59	2.2%
12	Houston	\$18.34	\$29.34	\$63.63	\$111.31	1.6%
13	Los Angeles	\$22.05	\$29.14	\$59.92	\$111.11	1.3%
14	Denver	\$18.48	\$23.64	\$68.89	\$111.00	0.0%
15	Atlanta	\$17.95	\$24.85	\$67.48	\$110.29	11.4%
16	San Diego	\$18.75	\$28.57	\$62.87	\$110.19	2.8%
17	Memphis, Tenn.	\$16.53	\$25.64	\$66.69	\$108.86	6.1%
18	Providence, R.I.	\$18.78	\$30.62	\$59.42	\$108.82	-3.7%
19	Fort Lauderdale, Fla.	\$17.66	\$24.84	\$65.62	\$108.11	0.2%
20	Dallas	\$15.80	\$28.65	\$63.00	\$107.45	-1.8%
21	Sacramento, Calif.	\$20.00	\$27.42	\$59.60	\$107.02	0.0%
22	Savannah, Ga.	\$17.53	\$24.56	\$64.81	\$106.90	22.8%
23	Philadelphia	\$18.25	\$28.01	\$60.10	\$106.36	1.7%
24	Phoenix	\$17.84	\$26.80	\$61.18	\$105.83	-0.2%
25	Saint Louis	\$16.57	\$24.00	\$65.19	\$105.77	16.9%
26	White Plains, N.Y.	\$13.35	\$26.82	\$65.59	\$105.75	-1.1%
27	Oakland, Calif.	\$18.10	\$28.93	\$58.54	\$105.57	1.4%
28	Detroit	\$17.28	\$24.42	\$63.44	\$105.15	1.8%
29	San Jose, Calif.	\$18.21	\$22.36	\$63.70	\$104.28	-2.9%
30	Chicago	\$19.95	\$26.53	\$57.44	\$103.92	-6.3%
31	Austin, Texas	\$16.19	\$24.93	\$62.68	\$103.80	1.2%
32	Milwaukee	\$15.15	\$22.67	\$65.82	\$103.64	-0.4%
33	Baltimore	\$14.28	\$27.54	\$61.76	\$103.58	1.0%
34	Albany, N.Y.	\$12.52	\$30.26	\$60.26	\$103.03	9.3%
35	Wichita, Kan.	\$16.30	\$25.14	\$60.25	\$101.69	17.0%
36	Pittsburgh	\$17.37	\$26.14	\$58.12	\$101.63	1.0%
37	Greensboro, N.C.	\$15.24	\$26.87	\$58.78	\$100.89	8.1%
38	Little Rock, Ark.	\$18.25	\$26.41	\$56.21	\$100.87	3.6%
39	Spokane, Wash.	\$17.51	\$29.05	\$53.75	\$100.30	14.9%
40	Madison, Wis.	\$17.75	\$21.38	\$61.02	\$100.15	-9.3%
41	San Antonio	\$16.51	\$26.10	\$57.20	\$99.80	-2.4%
42	Rochester, N.Y.	\$12.26	\$28.04	\$59.36	\$99.66	6.8%
43	Harrisburg, Pa.	\$17.30	\$23.48	\$58.78	\$99.57	11.0%
44	Greenville, S.C.	\$14.39	\$24.26	\$60.86	\$99.52	7.3%
45	Orlando, Fla.	\$18.29	\$26.89	\$53.65	\$98.83	-3.6%
	<b>Average Total</b>	<b>\$16.06</b>	<b>\$25.17</b>	<b>\$57.39</b>	<b>\$98.74</b>	<b>1.9%</b>
46	New Orleans, La.	\$16.06	\$18.11	\$64.34	\$98.52	12.6%
47	Peoria, Ill.	\$16.84	\$23.04	\$58.55	\$98.43	3.7%
48	Charleston, S.C.	\$11.38	\$23.07	\$63.72	\$98.17	8.3%
49	Rochester, Minn.	\$17.08	\$26.74	\$54.31	\$98.12	2.5%
50	Charlotte, N.C.	\$14.12	\$26.88	\$57.13	\$98.12	-3.6%

Rank	City	Breakfast*	Lunch**	Dinner***	Total	Year-over-Year Change
51	Tucson, Ariz.	\$15.24	\$26.52	\$56.08	\$97.84	17.3%
52	Springfield, Mo.	\$13.98	\$25.75	\$57.27	\$97.00	8.8%
53	Fresno, Calif.	\$15.95	\$24.44	\$56.32	\$96.71	5.0%
54	Nashville, Tenn.	\$15.94	\$27.13	\$53.39	\$96.46	-1.1%
55	Richmond, Va.	\$18.29	\$24.16	\$53.76	\$96.22	-0.4%
56	Sarasota, Fla.	\$14.33	\$25.27	\$56.37	\$95.96	5.1%
57	Boston	\$15.64	\$18.06	\$62.23	\$95.92	-5.7%
58	Cleveland	\$14.55	\$29.51	\$51.36	\$95.42	2.9%
59	Anaheim, Calif.	\$19.07	\$26.79	\$49.15	\$95.01	-6.0%
60	Columbus, Ohio	\$15.53	\$27.47	\$51.80	\$94.79	-4.5%
61	Tallahassee, Fla.	\$14.69	\$23.31	\$56.79	\$94.79	11.9%
62	Tulsa, Okla.	\$14.19	\$22.36	\$57.12	\$93.67	8.7%
63	Columbia, S.C.	\$15.00	\$22.48	\$56.17	\$93.65	-6.0%
64	Jacksonville, Fla.	\$15.51	\$26.32	\$51.79	\$93.62	4.4%
65	Birmingham, Ala.	\$14.96	\$23.12	\$55.20	\$93.28	4.2%
66	Omaha, Neb.	\$15.51	\$20.88	\$56.83	\$93.23	-9.3%
67	Lexington, Ky.	\$14.35	\$25.32	\$53.43	\$93.09	4.5%
68	El Paso, Texas	\$14.18	\$26.78	\$51.76	\$92.72	-0.2%
69	Cincinnati	\$13.39	\$22.99	\$56.24	\$92.63	-8.9%
70	Grand Rapids, Mich.	\$15.40	\$26.88	\$50.32	\$92.61	-8.2%
71	Oklahoma City, Okla.	\$15.27	\$22.90	\$54.37	\$92.54	-9.6%
72	Buffalo, N.Y.	\$13.20	\$26.31	\$52.65	\$92.15	2.5%
73	Toledo, Ohio	\$13.38	\$24.73	\$54.00	\$92.11	12.0%
74	Syracuse, N.Y.	\$14.30	\$24.63	\$52.73	\$91.66	0.5%
75	Shreveport, La.	\$14.50	\$23.85	\$53.14	\$91.49	7.8%
76	Fort Wayne, Ind.	\$14.10	\$23.54	\$53.61	\$91.25	1.1%
77	Knoxville, Tenn.	\$15.32	\$21.95	\$53.51	\$90.78	9.3%
78	Biloxi, Miss.	\$15.46	\$29.14	\$46.08	\$90.68	9.0%
79	Baton Rouge, La.	\$12.81	\$21.19	\$56.16	\$90.17	-2.1%
80	Indianapolis	\$15.68	\$26.13	\$48.27	\$90.07	5.5%
81	Roanoke, Va.	\$16.06	\$26.64	\$47.06	\$89.77	-3.4%
82	Norfolk, Va.	\$14.75	\$22.23	\$51.58	\$88.56	1.6%
83	Tampa, Fla.	\$14.23	\$21.81	\$52.48	\$88.52	1.5%
84	Mobile, Ala.	\$14.53	\$17.96	\$55.89	\$88.37	-6.9%
85	Akron, Ohio	\$14.80	\$21.19	\$52.31	\$88.30	13.1%
86	Raleigh, N.C.	\$16.64	\$22.85	\$48.46	\$87.95	-0.8%
87	Charleston, W.Va.	\$14.16	\$24.12	\$49.66	\$87.94	3.7%
88	Kansas City, Mo.	\$17.62	\$25.98	\$44.25	\$87.84	1.0%
89	Louisville, Ky.	\$13.95	\$21.07	\$52.41	\$87.43	-9.2%
90	Allentown, Pa.	\$11.54	\$24.69	\$50.92	\$87.15	-3.3%
91	Albuquerque, N.M.	\$15.41	\$24.00	\$47.03	\$86.44	-3.7%
92	Des Moines, Iowa	\$13.57	\$27.07	\$45.45	\$86.09	-2.1%
93	Wilmington, Del.	\$15.80	\$24.99	\$45.04	\$85.83	-3.4%
94	Chattanooga, Tenn.	\$12.90	\$20.35	\$51.98	\$85.23	-3.7%
95	Salt Lake City	\$16.63	\$21.34	\$45.51	\$83.48	-12.9%
96	Bakersfield, Calif.	\$14.63	\$20.31	\$46.23	\$81.16	-9.5%
97	Newark, N.J.	\$16.22	\$20.46	\$44.19	\$80.87	4.7%
98	Dayton, Ohio	\$14.24	\$22.82	\$42.10	\$79.15	-12.8%
99	Jackson, Miss.	\$14.28	\$26.27	\$36.95	\$77.51	-3.5%
100	Corpus Christi, Texas	\$12.76	\$22.50	\$40.42	\$75.68	-4.5%

\*Two eggs and meat (for Starbucks, substitute a breakfast sandwich with eggs and meat), toast, orange juice and coffee \*\*Soup, hamburger or chicken sandwich, slice of pie and soft drink \*\*\*Soup, filet steak, glass of red wine, dessert and coffee. Meals include 15 percent gratuity but no taxes.



# NON-U.S. FOOD COST BREAKDOWN

KEY:  Americas  EMEA  Asia/Pacific

Rank	City	Breakfast*	Lunch**	Dinner***	Total	Year-over-Year Change****
1	Caracas	\$339.82	\$285.50	\$501.76	\$1,127.07	165.2%
2	Basel	\$29.77	\$58.96	\$70.71	\$159.45	45.0%
3	Abu Dhabi	\$35.06	\$48.37	\$71.25	\$154.68	5.9%
4	Zurich	\$33.66	\$48.87	\$68.69	\$151.21	7.2%
5	Geneva	\$33.17	\$63.66	\$54.37	\$151.20	7.2%
6	Doha	\$26.10	\$35.71	\$82.01	\$143.82	8.1%
7	Shanghai	\$27.55	\$37.67	\$71.47	\$136.69	-29.9%
8	London	\$37.34	\$45.93	\$51.74	\$135.01	-9.4%
9	Dubai	\$32.56	\$40.19	\$59.60	\$132.36	10.3%
10	Riyadh	\$32.62	\$49.47	\$50.09	\$132.18	4.1%
11	Hong Kong	\$31.02	\$45.28	\$53.80	\$130.10	-28.9%
12	Beijing	\$22.06	\$40.59	\$61.04	\$123.68	-24.6%
13	Seoul	\$36.30	\$52.63	\$34.21	\$123.14	-3.8%
14	Muscat	\$34.02	\$43.97	\$42.67	\$120.66	-1.9%
15	Stockholm	\$22.19	\$40.08	\$57.52	\$119.79	6.0%
16	Singapore	\$23.94	\$34.34	\$58.75	\$117.02	-7.1%
17	Stavanger	\$24.56	\$41.28	\$51.15	\$116.99	-10.7%
18	Oslo	\$25.92	\$44.64	\$45.60	\$116.17	-9.9%
19	Kuwait City	\$24.27	\$42.17	\$49.25	\$115.68	21.8%
20	Helsinki	\$25.00	\$47.62	\$40.02	\$112.65	-15.3%
20	Paris	\$28.63	\$35.42	\$48.36	\$112.41	-27.9%
22	Antwerp	\$20.21	\$31.56	\$57.27	\$109.04	-7.6%
23	Tokyo	\$25.16	\$35.19	\$46.68	\$107.03	-29.6%
24	Copenhagen	\$23.79	\$38.26	\$43.82	\$105.87	-23.3%
25	Shenzhen	\$22.33	\$39.04	\$43.32	\$104.69	-8.2%
25	The Hague	\$23.05	\$34.22	\$46.72	\$103.99	-6.3%
27	Frankfurt	\$23.49	\$34.10	\$44.75	\$102.34	10.0%
28	Lagos	\$24.59	\$35.49	\$40.75	\$100.83	-12.3%
29	Munich	\$26.95	\$30.35	\$42.30	\$99.61	-17.7%
30	Taipei	\$21.64	\$35.23	\$40.94	\$97.81	-0.2%
31	Amsterdam	\$26.14	\$29.02	\$42.64	\$97.81	-36.1%
32	Sydney	\$21.67	\$32.07	\$43.91	\$97.66	-15.8%
33	Dusseldorf	\$29.43	\$33.24	\$34.95	\$97.62	-13.6%
34	<b>Average Total</b>	<b>\$24.52</b>	<b>\$31.33</b>	<b>\$41.46</b>	<b>\$97.31</b>	<b>-15.5%</b>
35	Tel Aviv	\$28.95	\$33.23	\$33.42	\$95.60	-2.5%
36	Berlin	\$31.38	\$29.01	\$34.78	\$95.17	-24.5%
37	Edinburgh	\$24.19	\$29.90	\$40.46	\$94.55	-5.4%
37	Glasgow	\$22.26	\$27.18	\$44.22	\$93.65	-7.3%
39	Barcelona	\$24.56	\$27.35	\$41.32	\$93.22	-28.3%
39	Rome	\$28.84	\$32.13	\$32.18	\$93.15	-31.0%
41	Bratislava	\$25.51	\$22.34	\$45.19	\$93.04	-12.2%
41	Athens	\$24.52	\$32.72	\$35.76	\$93.00	-19.1%
41	Birmingham	\$23.68	\$32.11	\$36.65	\$92.44	-11.1%
41	Prague	\$17.85	\$22.30	\$51.65	\$91.81	-15.8%
45	Luxembourg	\$22.87	\$26.68	\$41.67	\$91.22	-22.7%
46	Rotterdam	\$25.18	\$36.26	\$29.34	\$90.78	-24.3%
46	Lisbon	\$26.06	\$30.67	\$33.51	\$90.25	-25.4%
46	Cologne	\$21.81	\$31.56	\$36.79	\$90.16	-14.1%
46	Brussels	\$23.40	\$25.32	\$41.13	\$89.86	-37.2%
50	Tianjin	\$17.92	\$29.10	\$40.79	\$87.81	-26.2%
50	Calgary	\$195	\$28.82	\$40.60	\$85.96	-9.5%

Rank	City	Breakfast*	Lunch**	Dinner***	Total	Year-over-Year Change****
51	Auckland	\$20.50	\$28.48	\$36.63	\$85.61	-23.6%
52	Nice	\$22.84	\$31.03	\$31.01	\$84.88	-22.1%
53	Hamburg	\$23.58	\$28.17	\$31.89	\$83.65	-18.0%
54	Istanbul	\$26.05	\$26.47	\$30.28	\$82.80	-25.4%
55	Milan	\$28.72	\$21.70	\$32.27	\$82.70	-33.3%
56	Vienna	\$26.51	\$23.21	\$32.48	\$82.20	-21.0%
57	Manchester	\$22.05	\$24.41	\$35.67	\$82.12	-8.8%
58	Vancouver	\$13.16	\$25.56	\$41.84	\$80.56	-17.0%
59	Toronto	\$15.01	\$26.62	\$38.10	\$79.72	-22.6%
60	Buenos Aires	\$23.29	\$17.43	\$38.07	\$78.79	-27.7%
61	Moscow	\$22.62	\$31.05	\$24.83	\$78.50	-23.0%
62	Stuttgart	\$22.12	\$25.03	\$30.00	\$77.15	-14.3%
63	Osaka-Kobe	\$15.82	\$23.08	\$36.93	\$75.84	-12.8%
64	Guangzhou	\$20.82	\$29.04	\$25.00	\$74.86	-24.4%
65	Kuala Lumpur	\$12.37	\$24.19	\$37.37	\$73.94	-10.9%
66	Bangkok	\$19.28	\$22.53	\$32.10	\$73.91	-6.4%
67	Lyon	\$19.95	\$25.44	\$28.14	\$73.53	-33.2%
68	Melbourne	\$18.37	\$19.47	\$35.37	\$73.22	-29.6%
69	Ottawa	\$14.54	\$24.31	\$33.83	\$72.68	-16.5%
70	Dublin	\$16.56	\$23.47	\$31.01	\$71.04	-29.7%
71	Warsaw	\$15.72	\$25.39	\$28.93	\$70.04	-14.6%
72	Grenoble	\$9.82	\$20.87	\$36.52	\$67.22	-16.0%
73	Bucharest	\$17.97	\$25.18	\$23.56	\$66.71	-12.2%
74	Mexico City	\$14.20	\$18.33	\$33.30	\$65.83	-11.0%
75	Nairobi	\$23.44	\$21.57	\$20.70	\$65.72	-23.6%
76	New Delhi	\$12.39	\$22.16	\$30.65	\$65.20	-14.2%
77	Madrid	\$18.74	\$18.02	\$28.15	\$64.92	-43.1%
78	San Juan	\$14.91	\$19.22	\$30.04	\$64.17	-25.4%
79	Budapest	\$18.14	\$24.36	\$19.65	\$62.15	-24.2%
80	Montreal	\$15.41	\$17.98	\$28.26	\$61.65	-34.4%
81	Jakarta	\$14.81	\$19.76	\$25.99	\$60.56	-6.8%
82	Mumbai	\$14.75	\$25.45	\$19.89	\$60.09	-10.3%
83	Hanoi	\$16.72	\$23.31	\$19.49	\$59.51	-11.2%
84	Manila	\$15.60	\$22.12	\$21.49	\$59.22	-16.6%
85	St. Petersburg	\$14.26	\$23.93	\$20.51	\$58.70	-20.7%
86	Cairo	\$16.79	\$23.87	\$16.88	\$57.55	-8.7%
87	Santiago	\$15.25	\$15.14	\$22.13	\$52.52	-39.6%
88	Rio de Janeiro	\$17.31	\$13.57	\$21.56	\$52.44	-47.0%
89	Quito	\$13.42	\$15.33	\$22.33	\$51.08	-24.9%
90	Kiev	\$14.87	\$20.29	\$15.67	\$50.84	-26.3%
91	Panama City	\$14.67	\$14.50	\$19.00	\$48.17	-28.1%
92	San Jose	\$11.52	\$16.34	\$19.72	\$47.58	-29.0%
93	Sao Paulo	\$15.19	\$11.20	\$20.82	\$47.22	-49.2%
94	Lima	\$11.65	\$11.65	\$22.75	\$46.04	-38.6%
95	San Salvador	\$8.73	\$14.02	\$22.08	\$44.83	-22.7%
96	Guatemala City	\$12.18	\$12.67	\$19.70	\$44.55	-29.3%
97	Cape Town	\$9.37	\$14.23	\$20.06	\$43.65	-27.2%
98	Bangalore	\$10.99	\$12.23	\$16.01	\$39.23	-23.1%
99	Johannesburg	\$11.35	\$13.23	\$11.54	\$36.12	-29.2%
100	Bogota	\$8.40	\$9.50	\$13.76	\$31.66	-53.4%

\*Continental hotel breakfast \*\*Sandwich, salad and nonalcoholic drink \*\*\*Salad, nonalcoholic drink and fish, chicken or beef. No gratuity or tax is included. \*\*\*\* The year-over-year change is based on 2015 figures rounded to whole dollars.