

### ***Meal and Incidental Expense Per Diem Method***

- Reimbursement on a per diem basis is the payment of a flat sum to cover meal and incidental expenses each day in lieu of actual costs. With per diem, the traveler is not required to provide receipts for meals and incidentals.
- Per diem rates and rules are based upon Federal guidelines in order to prevent taxable income to the traveler. The university will reimburse using the General Services Administration (GSA) per diem rates for destinations within the Continental United States (CONUS). Foreign travel will be reimbursed using the State Department per diem rates. Travel to Alaska, Hawaii, Puerto Rico and Guam will be reimbursed using the Department of Defense per diem rates (add amount in 'Local Meals' and 'Local Incidental' columns to arrive at the correct per diem rate). The website links are listed below.
- Domestic (General Services Administration) <http://www.gsa.gov/perdiem>
- Foreign (State Dept) [http://aoprals.state.gov/content.asp?content\\_id=184&menu\\_id=78](http://aoprals.state.gov/content.asp?content_id=184&menu_id=78)
- Alaska, Hawaii, Puerto Rico and Guam (Department of Defense)
- <http://www.defensetravel.dod.mil/perdiem/perdiemrates.html>
  - Incidental expenses included in the per diem rate include fees and tips given to baggage carriers, bellhops, hotel maids, etc. The per diem rate for foreign travel also includes laundry and dry cleaning.
  - If per diems are claimed, the traveler must print out the location and per diem rates from the government's website as documentation. Because rates for foreign locations may change as often as every month, the traveler must be careful to ensure that the applied rate is appropriate to the actual dates of travel.
  - Per diem rates must be adjusted under the following circumstances:
- For the day of departure and day of return (from/to your home city), the reimbursement rate is limited to 75% of the total daily per diem rate based on the location where the traveler is most likely to incur the meal expense.
- If a meal has been paid as part of a registration fee or conference, the traveler must reduce the total daily per diem for the meal (15% for breakfast, 25% for lunch and 60% for dinner).
- If a traveler selects the per diem method but hosts a business meal with others, the university will reimburse this particular meal based on a receipt. The traveler must reduce the total daily per diem for the meal (15% for breakfast, 25% for lunch and 60% for dinner).
- If the traveler is an invited guest of a third party, the traveler must reduce the total daily per diem for any meal provided (15% for breakfast, 25% for lunch and 60% for dinner).
  - No per diem may be claimed for one-day travel (when there is no overnight travel).
  - Travel throughout the trip could put the traveler in several cities with differing per diems. The traveler is eligible for the meal and incidental expense per diem in effect for the location where he or she spends the night. For the final day of travel, the per diem in effect will be that of the prior night's stay but is limited to 75% of the rate.
  - Per diems are not applicable to relocation travel. Receipts for actual expenses must be used on the Moving Expense Report for relocation travel and house hunting.
  - When claiming per diem, the traveler cannot use the Procurement Card for meals and incidentals.