

Travel - Reimbursement - Meals

FIACCT 10-02.03

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Policy

A. **Allowance Rates** – The allowance rates listed below include tax, tips, etc. associated with the meals.

♦ **In-State Travel**

The basic meal allowance for a 24-hour period of travel is \$39.00, to be computed as follows:

<u>Meals</u>	<u>Rate</u>
Breakfast	\$10.00
Lunch	13.00
Dinner	<u>16.00</u>
Total	<u>\$39.00</u>

♦ **Out-of-State Travel**

The basic meal allowance for a 24-hour period of travel is \$46.00, to be computed as follows:

<u>Meals</u>	<u>Rate</u>
Breakfast	\$ 10.00
Lunch	14.00
Dinner	<u>22.00</u>
Total	<u>\$46.00</u>

♦ **Out-of-State Travelers Who Come to Utah**

When the State of Utah pays for an out-of-state person to travel to Utah, the traveler may be reimbursed up to the out-of-state meal per-diem amounts shown above.

Exceptions may be allowed for unusual circumstances when approved in writing by the executive director or designee prior to the trip.

Premium Cities

The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at the actual meal cost, with original receipts, up to \$62 per day. The traveler will qualify for premium rates on the day travel begins and/or the day travel ends only if the trip is of sufficient duration to qualify for all meals on those days. The traveler may choose different reimbursement methods during the trip; however, he must use the same method of reimbursement for an entire day. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only. Actual meal cost includes tax and tip. **Alcoholic beverages are not reimbursable.**

The premium cities are:

- ♦ Arlington
- ♦ Atlanta
- ♦ Baltimore
- ♦ Boston
- ♦ Chicago
- ♦ Los Angeles
- ♦ New York
- ♦ Orlando
- ♦ San Diego
- ♦ San Francisco
- ♦ Washington DC

Complimentary Meals

Complimentary meals of a hotel, motel, and/or association and meals included in the conference registration costs are deducted from the \$62 premium allowance as follows:

- ◆ If breakfast is provided, deduct \$14 – leaving a premium allowance for lunch and dinner of actual up to \$48.
- ◆ If lunch is provided, deduct \$19 – leaving a premium allowance for breakfast and dinner of actual up to \$43.
- ◆ If dinner is provided, deduct \$29 – leaving a premium allowance for breakfast and lunch of actual up to \$33.

- B. **Home-Base** – The location the employee leaves from and/or returns to. The traveler may leave from one *home-base* and return to a different *home-base*. For example, if the traveler leaves from his residence then the *home-base* for departure calculations is his residence. If the traveler returns to the Cannon Health Building, the *home-base* for arrival calculations is the Cannon Health Building.

Allowance Computation – The meal reimbursement calculation is comprised of three parts:

1. *The Day the Travel Begins* – The meal reimbursement the traveler is entitled to is determined by the time of day he leaves his *home-base*. (Travelers living on the Wasatch front are allowed 1 to 2 hour's time for travel and reporting for boarding prior to the scheduled departure time. Travelers may be required to be at the airport earlier to go through security.) The 24-hour period is divided into four quarters for making the determination.

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	A.M.	A.M.	P.M.	P.M.
	12:00 – 5:59	6:00 – 11:59	12:00 – 5:59	6:00 – 11:59
	*B, L, D	*L, D	*D	* No Meals
In-State	\$39.00	\$29.00	\$16.00	–0–
Out-of-State	\$46.00	\$36.00	\$22.00	–0–

* B=Breakfast, L=Lunch, D=Dinner

2. *The Days at the Location* – The traveler is entitled to the total meal allowance, as described above. This is reduced by any complimentary meals or meals included in function registration costs. (See *Complimentary Meals* and *Meals Included in a Registration Fee* in this policy.)
3. *The Day the Travel Ends* – The meal reimbursement the traveler is entitled to is determined by the time of day he returns to his *home-base*. The 24-hour period is divided into four quarters for making the determination.

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	A.M.	A.M.	P.M.	P.M.
	12:00 – 5:59	6:00 – 11:59	12:00 – 6:59	7:00 – 11:59
	No Meals	*B	*B, L	* B, L, D
In- State	–0–	\$10.00	\$23.00	\$39.00
Out-of-State	–0–	\$10.00	\$24.00	\$46.00

* B=Breakfast, L=Lunch, D=Dinner

- C. **Tips and Tax on Meals** – Tips and tax on meals are included in the per diem amount.

- D. **Allowances for Non-Overnight Trips** – Under the following conditions an employee may be authorized by their executive director or designee to receive a taxable* meal allowance when their destination is at least 100 miles from their *home-base* and they do not stay overnight. **The allowance is not considered an absolute right of the employee**, especially if the budget of the agency is not adequate to handle this allowance. A meal allowance shall not be claimed or authorized for any complimentary meal(s) received by the employee.
1. *Breakfast* – When the individual leaves their *home base* before 6:00 a.m.
 2. *Lunch* – When the trip meets one of the following conditions:
 - a. The employee is on an officially approved trip of such duration as to warrant entitlement to breakfast and dinner.
 - b. The traveler leaves their *home base* before 10:00 a.m. and returns after 2:00 p.m.
 - c. The department director provides *prior written* approval based on unusual circumstances.
 3. *Dinner* – When the individual leaves their *home base* and returns after 7:00 p.m.

*Required by IRS regulations for travel without overnight lodging.

- E. **Complimentary Meals** – Complimentary meals of a hotel, motel, and/or association, and meals included in the registration cost are deducted from the total daily meal allowance. However, meals provided on airlines will not reduce the meal allowance. In addition, continental breakfasts will not reduce the meal allowance. Please Note: For breakfast, if a hot food item is offered, it is considered a complimentary meal, no matter how it is categorized by the hotel/conference facility. The meal is considered a “continental breakfast” if no hot food items are offered.
- F. **Meals Included in a Registration Fee** – The value of meals included in the registration for a function will be deducted according to the allowances listed above. However, continental breakfasts will not reduce the meal allowance.
- G. **Meal Per Diem for State Boards** – The cost of meals for statutory non-salaried per diem boards of the State of Utah may be charged as public expense where such board meets during a mealtime period and actually carries on business and work of the Board during such mealtime period. Where salaried employees of the State of Utah or other advisors or consultants must, of necessity, attend such meeting in order to permit the Board to carry on its business, the meals of such employees, advisors, or consultants may also be paid. In determining whether or not the presence of such employees, advisors, or consultants is necessary, the Boards are requested to restrict the attendance of such employees, advisors, or consultants to those absolutely necessary at such mealtime meetings.
- H. **Foreign Countries** - The traveler may choose to accept the per diem rate for out-of-state travel or to be reimbursed at a reasonable, actual meal cost, with original receipts. The traveler may combine reimbursement methods during a trip; however, he/she must use the same method of reimbursement for an entire day. Reimbursement is for the traveler only. If more than the traveler's meal is charged on a receipt, this must be deducted to reflect the traveler's costs only. Actual meal cost includes tax and tip. **Alcoholic beverages are not reimbursable.**