

OLD DOMINION UNIVERSITY
DEPARTMENTAL
FINANCIAL AND ADMINISTRATIVE
PROCEDURES AND PRACTICES MANUAL

TITLE: Reimbursable Meal Limits

Proc #: 6-708

A. PURPOSE

The purpose of this guideline is to provide the reimbursable meal limits for Old Dominion University employees.

B. DESIGNATED STAFF & RESPONSIBLE DEPARTMENT(S)

Individual travelers
Budget Unit Directors
Office of Finance

C. PROCESSING CYCLE

Daily or upon need arising for business travel

D. REQUIRED RESOURCE MATERIALS

Pre-Approval Request – online in Chrome River
Expense Report – online in Chrome River
Business Related Meal Expense Statement – online – Office of Finance website
Misc. Receipts

E. GOVERNING POLICIES AND PROCEDURES

CAPP Section 20335 – “Travel Regulations” - most recent effective date
University Policies #1051 – Business Travel Policy
Internal Revenue Code Sections Governing Business Expenses
Office of Finance Policies and Procedures

F. CROSS REFERENCE TO OTHER PROCEDURES

CAPP Topic # 20310, “Expenditures”
CAPP Topic # 20315, “Prompt Payment”
CAPP Topic # 20336, “Agency Travel Processing”
U.S. General Services Administration (GSA) CONUS and OCONUS Rates
ODU Training Materials
Chrome River Training Guide
Office of Finance Procedure 6-709, Meals (overnight)
Office of Finance Procedure 6-710, Meals (non-travel related)

APPROVED BY: Melissa Snowden

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G. OTHER ODU OFFICES IMPACTED

Office of Finance – Accounts Payable

H. INVOLVEMENT EXTERNAL TO ODU

Vendors providing travel related goods or services to ODU employees on official University business.

I. PROCEDURE:

1. Guidelines for the maximum allowable meal reimbursements are provided to help you with reimbursement decisions. The guidelines were developed from travel cost information obtained from U.S. General Services Administration.
2. **No exceptions to the meal (M&IE) per diem rates are authorized for overnight travel.**
3. The guidelines do not supersede lower guidelines established by budget unit directors based on budgetary constraints or travel circumstances. Departments may be more restrictive and pay the actual expenses **up to** the appropriate M&IE in place of maximum per diem.
4. All reimbursements must be actual, reasonable, and necessary expenses.
5. Managers are responsible for ensuring that travel reimbursements are appropriate and reasonable.
6. The meal guidelines include all taxes and tips except for taxi or shuttle tips. A maximum tip of 15% of the taxi cab or shuttle service fare is reimbursable as a transportation cost separate from Meals and Incidental Expenses.
7. Please pay special attention to the information about policies related to the meal reimbursement for overnight travel, overtime and official business meals (procedures 6-709 and 6-710).

Reimbursement of an overtime meal is taxable and must be submitted to Payroll for processing.

8. The maximum allowable guidelines must be applied consistently to all travelers, including board or commission members.

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- 9. IRS Reporting Requirements.** Meal reimbursements made in accordance with these regulations are not considered by the IRS to be reportable income, except for meal/tip expenditures of **\$75 or more, which are not related to overnight travel.** This includes situations where one traveler purchases and claims reimbursement for the meals of another person on official business. A receipt is required for meal expenses of \$75 or over.
- 10.** If you are reimbursed for meal amounts that exceed the published per diem rate, the amount that your meal reimbursement exceeds the per diem will be reported as taxable income, per IRS ruling.
- 11.** The Department of Accounts monitors agency travel expenditures to ensure that exceptions appear reasonable and appropriate. If expenditures are found to be excessive, the Expense Report will be returned for correction to reduce the amount.
- 12. For Areas within the Contiguous United States (GSA CONUS)** - The U.S. General Services Administration provides the daily M&IE (meals and incidental expenses) GSA CONUS per diem rates including taxes and tips, and the maximum amount for one (1) night of lodging for the 48 continental United States and District of Columbia. A maximum tip of 15% of the taxi cab or shuttle service fare is reimbursable as a transportation cost separate from Meals and Incidental Expenses.
- <http://www.gsa.gov/portal/content/104877>
- 13. Foreign Locations by Area** - Foreign travel destinations may justify higher reimbursement amounts. The Commonwealth of Virginia uses the lodging and M&IE per diem rates for **foreign travel** as defined by the US General Services Administration. *Please note that for travel reimbursement purposes, Alaska and Hawaii are considered international destinations, even though they are part of the United States.* The Secretary of State establishes these maximum rates of per diem allowances for travel in foreign areas.
- https://aoprals.state.gov/web920/per_diem.asp
- 14. For Non-Foreign, Non-Contiguous U.S. Areas by Location (GSA OCONUS)** - GSA OCONUS rates for cities and countries outside the 48 contiguous states can be found at the web address below. If a specific city is not listed, use the "Other" rate shown for that country. The M&IE portion

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of the maximum per diem rate covers the cost of meals as well as incidental expenses. Be sure to use a current web browser to access this site.

https://aoprals.state.gov/web920/per_diem.asp

15. **For All International Travel** - Each receipt must be input using the foreign currency amount shown on the receipt. The Chrome River system will automatically convert the foreign currency amount to U.S. dollars based on the daily foreign exchange (FX) rate. Also, the receipt must be converted to English.

16. **For All International Travel** - Upon completion of the out-of-country travel, an **Expense Report** must be submitted in **Chrome River**. The **Pre-Approval Request** must be attached to the Expense Report with required receipts in Chrome River.

17. **M&IE Rate Table** - This table provides individual meal reimbursement amounts, which are breakdowns of the M&IE per diem rates shown in the **M&IE Per Diem and Lodging Guideline** tables. These rates should be used to determine the maximum meal reimbursement amounts for official business meals and/or the M&IE reduction, which must occur when meals are provided at no cost during an overnight travel period. If your department chooses to reimburse travelers for meals based on actual meal costs, you may not exceed the allowable meal amount.

M&IE Rate Table (Includes tips, taxes, and personal telephone calls)						
TOTAL	55	56	61	66	71	76
Breakfast	13	13	14	16	17	18
Lunch	14	15	16	17	18	19
Dinner	23	23	26	28	31	34
Incidentals	5	5	5	5	5	5
75% Travel Days	41.25	42.00	45.75	49.50	53.25	57.00

18. **Incidental Expenses (overnight travel ONLY) - Regardless of destination**, a flat rate of \$5 per diem is paid for each day of overnight travel for incidental expenses. Reimbursement of actual expenses incurred during overnight travel for incidental expenses are not permitted. The incidental amount is prorated at 75% of the allowable incidentals on a travel departure or return day. The following items are reimbursed as incidentals

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and are included in the M&IE per diem rate:

- a. Service fees or tips such as bellhops, skycaps, maids, waiters/waitresses, and valet;
- b. Personal telephone calls.

19. Meal expenses will be reimbursed only through submission of an Expense Report in Chrome River.

20. The M&IE per diem may be claimed by the individual traveler **only**. If meals are paid for by another University traveler, reimbursement is limited to the actual cost of the meal (with supporting receipts) up to the amount for the appropriate M&IE rate. The Business-Related Meal Expense Form must be submitted with the reimbursement request (reference procedure 6-710).

Records Retention:

All original travel documentation for reimbursements processed in Chrome River must be centrally maintained in a department file for a minimum of three (3) years and/or until audited by the Auditor of Public Accounts (APA) and/or Department of Accounts (DOA) per CAPP Topic 20310. After three years, all records may be disposed of in accordance with the University's Records Management Program.

Contacts:

For questions regarding this procedure and/or practice contact the Accounts Payable Manager at 683-4813 or the Accounts Payable Travel Supervisor at 683-5020.