

## **Travel - Reimbursement - Meals**

### **FIACCT 10-02.03**

**Effective: 01-Jul-1994**

**Revised: 03-Aug-2022**

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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 \$54.00, to be computed as follows:

<u>Meals</u>	<u>Rate</u>
Breakfast	\$13.00
Lunch	15.00
Dinner	<u>26.00</u>
<b>Total</b>	<b><u>\$54.00</u></b>

♦ **Out-of-State Travel**

The basic meal allowance for a 24-hour period of travel is \$54.00, to be computed as follows:

<u>Meals</u>	<u>Rate</u>
Breakfast	\$ 13.00
Lunch	15.00
Dinner	<u>26.00</u>
<b>Total</b>	<b><u>\$54.00</u></b>

♦ **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 reimbursing agency's Executive Director or designee prior to the trip.

### **Tier I Premium Locations**

The traveler may choose to accept the per diem rate for out-of-state travel (as shown above) or to be reimbursed at the actual meal cost, with original receipts, up to \$71 per day. The traveler will qualify for premium location 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 use both reimbursement methods during the trip; however, the same method of reimbursement must be used 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.

### **The Tier I Premium Locations are:**

- ♦ **Anchorage** – Anchorage City Limits only
- ♦ **Chicago** – Includes Cook and Lake Counties
- ♦ **Hawaii** – Includes the islands of Hilo, Kauai, Maui, Oahu, Lanai, and Molokai

- ◆ **New York City** – Also includes the Bronx, Kings, Queens, and Richmond Cities
- ◆ **San Francisco** – Includes San Francisco County
- ◆ **Seattle** – Includes King County

**Tier II Premium Locations**

The traveler may choose to accept the per diem rate for out-of-state travel (as shown above) or to be reimbursed at the actual meal cost, with original receipts, up to \$61 per day. The traveler will qualify for premium location 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 use both reimbursement methods during the trip; however, the same method of reimbursement must be used 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.

**The Tier II Premium Locations are:**

- ◆ **Atlanta** – Fulton, Dekalb, and Cobb Counties
- ◆ **Baltimore** – Baltimore City only
- ◆ **Boston** – Includes Suffolk County and City of Cambridge
- ◆ **Dallas** – Includes Dallas County
- ◆ **Los Angeles** – Includes Los Angeles, Orange, and Ventura Counties (except the City of Santa Monica)
- ◆ **San Diego** – Includes San Diego County
- ◆ **Washington, DC** – Includes the cities of Alexandria, Falls Church and Fairfax, and the counties of Arlington and Fairfax in Virginia; and the counties of Montgomery and Prince George’s in Maryland.

**Complimentary Meals**

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

**Tier I Premium Locations**

- ◆ If breakfast is provided, deduct \$18 – leaving a premium allowance for lunch and dinner of actual up to \$53.
- ◆ If lunch is provided, deduct \$19 – leaving a premium allowance for breakfast and dinner of actual up to \$52.
- ◆ If dinner is provided, deduct \$34 – leaving a premium allowance for breakfast and lunch of actual up to \$37.

**Tier II Premium Locations**

- ◆ If breakfast is provided, deduct \$16 – leaving a premium allowance for lunch and dinner of actual up to \$45.
- ◆ If lunch is provided, deduct \$17 – leaving a premium allowance for breakfast and dinner of actual up to \$44.
- ◆ If dinner is provided, deduct \$28– leaving a premium allowance for breakfast and lunch of actual up to \$33.

**B. Calculation of Meal Reimbursements**

**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 the traveler leaves their *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.

	<b>1st Quarter</b>	<b>2nd Quarter</b>	<b>3rd Quarter</b>	<b>4th Quarter</b>
	A.M.	A.M.	P.M.	P.M.
	12:01 – 6:00	6:01 – 12:00	12:01 – 6:00	6:01 – 12:00
	*B, L, D	*L, D	*D	* No Meals
<b>In-State</b>	\$54.00	\$41.00	\$26.00	–0–
<b>Out-of-State</b>	\$54.00	\$41.00	\$26.00	–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.

	<b>1st Quarter</b>	<b>2nd Quarter</b>	<b>3rd Quarter</b>	<b>4th Quarter</b>
	A.M.	A.M.	P.M.	P.M.
	12:01 – 6:00	6:01 – 12:00	12:01 – 6:00	6:01 – 12:00
	No Meals	*B	*B, L	* B, L, D
<b>In- State</b>	–0–	\$13.00	\$28.00	\$54.00
<b>Out-of-State</b>	–0–	\$13.00	\$28.00	\$54.00

\* 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 farthest destination is at least 100 miles one way from their *home-base* and they do not stay overnight:

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 to

receive lunch per diem.

3. *Dinner* – When the individual leaves their *home base* and returns at or after 6:00 p.m.

**The taxable meal allowance is not considered an absolute right of the employee**, especially if the budget of the agency is not adequate to handle this allowance. The traveler must complete a reimbursement request in ESS Travel or submit form FI-48 to either DHRM ERIC or an agency payroll specialist for the taxable meal allowance. A meal allowance shall not be claimed or authorized for any complimentary meal(s) received by the employee.

- 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 (as shown above) or to be reimbursed the actual meal cost, **with original itemized receipts**, not to exceed the federal reimbursement rate for the location as of the date of travel. The traveler may use both 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.
- I. **Alcoholic Beverages** – are not reimbursable.