



10.40 Meals

10.40.10

October 1, 2002

What is the basis for reimbursing meal costs?

10.40.10.a

Reimbursement for meal expenses is on an allowance basis not to exceed the amounts in effect at the time of travel, unless:

- An exception is specifically provided by statute, or
- As authorized by Subsection 10.40.20.

The meal allowances for the **Continental USA** are stated in Subsections 10.90.10 and 10.90.20 (PDF file). The meal allowances for areas outside the continental USA are stated in Subsection 10.90.20 (PDF file).

10.40.10.b

When an employee elects to use a travel trailer or camper in lieu of commercial lodging, reimbursement for meals is to be at the rates stated in Subsection 10.90.20 under the heading “Non-High Cost Locations.” When an employee is requested by the agency to use their travel trailer or camper in lieu of commercial lodging, meals are reimbursed as part of the hourly per diem payment. (Refer to Subsection 10.30.70.b.)

10.40.10.c

When it becomes necessary to determine the amount to reimburse for individual meals (from the daily meals rate), use the following calculations rounded to the nearest dollar:

- The breakfast portion is 25% of the set daily meals entitlement.
- The lunch portion is 30% of the set daily meals entitlement.
- The dinner portion is 45% of the set daily meals entitlement.

10.40.20

July 1, 2014

Exceptions to the meal allowances

10.40.20.a

Generally, travelers are to be reimbursed for meal expenses at the set per meal entitlement rates stated in Subsections 10.90.10 and 10.90.20. However, the agency head or authorized designee **may require** the agency's travelers to provide receipts for meal reimbursement. When receipts for meals are required, reimbursement will be based on an actual cost basis as evidenced by a receipt up to the applicable maximum per meal entitlement amount stated in Subsections 10.90.10 and 10.90.20.

Agencies must formally adopt written policies and procedures under the provisions of Subsection 10.10.20, if they opt to reimburse actual meal costs.

- 10.40.20.b Whenever an agency statute permits meals to be reimbursed at actual cost and the actual cost exceeds schedule allowances, receipts are to be attached to the Travel Expense Voucher (form A20-A) or their file location referenced.
- 10.40.20.c The **agency** head or authorized designee may approve reimbursement for the actual cost of a meal when the **agency** requires the employee to attend a meeting that is being held or sponsored by a **non-state** organization. The actual cost of the meal, as evidenced by a receipt, is eligible for reimbursement as long as the meal is an integral part of the meeting. (Refer to Meals With Meetings Subsection 70.15.10)
- 10.40.20.d Meal payments are not required to be reduced or eliminated due to meals served on airlines. Similarly, meal payments are not required to be reduced for continental breakfasts, which may be included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session. Agencies should review IRS tax regulations regarding the taxation of these payments.
- 10.40.20.e For non-mandatory attendance at seminars or professional meetings, reimbursement for meal expenses may be at less than the rates stated in Subsections 10.90.10 and 10.90.20, provided that in all instances reimbursement at a lower rate is agreed to **in writing** by the traveler in advance of the travel.

10.40.30

October 1, 2002

What types of costs are included in meal allowances?

Meal allowances cover the following costs:

- The basic cost of a meal,
- Any incidental expenses,
- Any applicable sales tax, and
- Any customary tip or gratuity.

10.40.40

July 1, 2000

Certain meal costs cannot be reimbursed

10.40.40.a

Reimbursement for meal expenses incurred at the traveler's official station or official residence is prohibited, except:

1. As provided for under the provisions of Subsection 70.15.10 and Subsection 60.20.10.
2. In emergency situations when the agency head determines that employees performing critical agency functions must remain at their workstations.
3. When an employee, acting in a custodial or leadership role, must, as part of their duties, dine with students or other clients of the agency (i.e. higher education coaches dining with student athletes).

10.40.40.b

Reimbursement for meal expenses is not to be authorized when a traveler does not incur expenses for meals because they are furnished.

10.40.40.c

Where identifiable costs of meals are included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session, the meal costs, not to exceed the designated meal allowances found in Subsections 10.90.10 and 10.90.20, are to be deducted from the traveler's allowable travel reimbursement amount. If the included meal costs are not specifically identified, agencies are not to pay the traveler the meal allowances.

10.40.40.d

Refer to Subsection 70.15.20 for situations where meals with meetings cannot be reimbursed.

10.40.50

July 1, 2018

When may a traveler be reimbursed for meal costs?

10.40.50.a

For **overnight** travel assignments, the agency-determined meal periods are used to determine when a traveler is entitled to a meal.

10.40.50.b

For **non-overnight** travel assignments, the following two criteria must be met to receive a meal allowance:

1. **Eleven Hour Rule** - A traveler may be reimbursed for meal expenses when the traveler has been in travel status for at least eleven hours.

This requirement is not applicable to the reimbursement provisions of Subsection 70.15.10 (meals when not in travel status), or to the provisions of Subsection 10.70.20 (option 1) and Subsection 10.70.30.b (option 1) (travel of members of boards and commissions).

2. **In travel status during the entire meal period** - Travelers must be in travel status during the **entire** agency-determined meal period(s) in order to qualify to collect *meal* payments for meal(s), except as provided in Subsection 70.15.10. The traveler may not stop for a meal just to meet the eleven-hour rule.

10.40.55

October 1, 2005

Meal reimbursement rate

10.40.55.a

For **overnight** travel assignments, IRS publication 463 requires all meals to be reimbursed at the rate in effect for the area where the traveler stops for sleep. The meal reimbursement rate for the last day of travel (return day) would continue to be the rate for the location where the traveler last stopped for sleep. Refer to Section 10.90 for meal reimbursement rates.

10.40.55.b

For **non-overnight** travel assignments, agencies may adopt internal policies to determine the rate of reimbursement, not to exceed the applicable rates in Section 10.90.

10.40.60

October 1, 2004

Taxation of meal payments

For **non-overnight** travel assignments and for payments above the federal rates, agencies may wish to consult IRS publication 463 regarding the taxation of these meal payments.