

OLD DOMINION UNIVERSITY

OLD DOMINION UNIVERSITY
DEPARTMENTAL
FINANCIAL AND ADMINISTRATIVE
PROCEDURES AND PRACTICES MANUAL

TITLE: Reimbursable Meal Limits

Proc #: 6-708

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.

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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 def1 367.70 g0 G[)]TET@.00000912 0 61

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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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