

FY18 Per Diem Meals

IRS regulations state that reimbursements for meal expenses are non-taxable income only if the expenses are incurred while the employee is temporarily away from his/her place of business. To qualify as “away from business” the employee must (1) be away substantially longer than an ordinary day’s work, and (2) must need sleep or rest to meet the demands of work while away from home. In consideration thereof, meal expenses are eligible for reimbursement, on a per diem basis, as follows:

Travel with Overnight Stay – Whenever business travel includes an overnight stay within the United States and the District of Columbia, meals incurred en-route (day of departure and arrival) and full days away are reimbursable up to a maximum of **\$45.00 per day**, except to high cost cities.

Daily meal limits are:

\$10.00 Breakfast \$15.00 Lunch \$20.00 Dinner

Meals - High Cost Cities

The University has identified the following “high cost” cities with a recommended daily meal cap of **\$69.00 per day**. For overnight travel in the “high cost” cities; actual meal expenses up to a maximum of \$69.00 per day, are reimbursable.

High Cost Daily meal limits are:

\$17.00 Breakfast \$19.00 Lunch \$33.00 Dinner

High Cost Cities:

AZ	Sedona	CO	Aurora	MI	Traverse City	OH	Cincinnati
CA	Arcata	CO	Denver	MT	Glendive	OH	Cleveland
CA	Belmont	CO	Steamboat Springs	MT	Sidney	OR	Seaside
CA	Eureka	CO	Telluride	NC	Chapel Hill	PA	Harrisburg
CA	Foster City	CO	Vail	ND	Beulah	PA	Hershey
CA	Gualala	DC	District of Columbia	ND	Dickinson	SC	Charleston
CA	Mammoth Lakes	FL	Key West	ND	Williston	UT	Park City
CA	McKinleyville	GA	Atlanta	NH	Laconia	VA	Abingdon
CA	Mill Valley	IL	Chicago	NM	Taos	VA	Charlottesville
CA	Monterey	IN	Bloomington	NY	Bronx	VT	Manchester
CA	Napa	KY	Kenton	NY	Brooklyn	VT	Montpelier
CA	Novato	MA	Boston	NY	Floral Park	VT	Stowe
CA	Oakland	MA	Cambridge	NY	Garden City	VT	White River Junction
CA	Point Arena	MA	Martha’s Vineyard	NY	Great Neck	WA	Ocean Shores
CA	San Francisco	MA	Nantucket	NY	Kings	WA	Olympia
CA	San Mateo	MD	Annapolis	NY	Kingston	WA	Port Angeles
CA	San Rafael	MD	Baltimore City	NY	Lake Placid	WA	Port Townsend
CA	Santa Barbara	MD	Centreville	NY	Manhattan	WA	Seattle
CA	Truckee	ME	Bar Harbor	NY	New York City	WA	Tumwater
CA	Yosemite National Park	ME	Rockport	NY	Queens	WY	Jackson
CO	Aspen	MI	Leland	NY	Richmond	WY	Pinedale

Same Day Travel – Travel that does not involve an overnight stay is considered same day travel. Meals are reimbursable at the per diem rates for same day travel only if the traveler meets the following criteria. It is the traveler’s and supervisor’s responsibility to determine whether this criteria is satisfied:

The per diem amount to be reimbursed will be determined by the number of hours in travel status for the day, as follows:

Hours in Travel Status	Amount
8 hours or less	\$0
Over 8 hours and up to 12 hours	\$20 (\$20 dinner)
Over 12 hours	\$30 (\$10 breakfast and \$20 dinner)