

FY19 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
CA	Arcata
CA	Belmont
CA	Eureka
CA	Foster City
CA	Gualala
CA	Mammoth Lakes
CA	McKinleyville
CA	Mill Valley
CA	Monterey
CA	Napa
CA	Novato
CA	Oakland
CA	Point Arena
CA	San Francisco
CA	San Mateo
CA	San Rafael
CA	Santa Barbara
CA	Truckee
CA	Yosemite National Park
CO	Aspen

CO	Aurora
CO	Denver
CO	Steamboat Springs
CO	Telluride
CO	Vail
DC	District of Columbia
FL	Key West
GA	Atlanta
IL	Chicago
IN	Bloomington
KY	Kenton
MA	Boston
MA	Cambridge
MA	Martha's Vineyard
MA	Nantucket
MD	Annapolis
MD	Baltimore City
MD	Centreville
ME	Bar Harbor
ME	Rockport

MI	Leland
MI	Traverse City
MT	Glendive
MT	Sidney
NC	Chapel Hill
ND	Williston
NH	Laconia
NM	Taos
NY	Bronx
NY	Brooklyn
NY	Floral Park
NY	Garden City
NY	Great Neck
NY	Kings
NY	Kingston
NY	Lake Placid
NY	Manhattan
NY	New York City
NY	Queens
NY	Richmond

OH	Cincinnati
OH	Cleveland
OR	Seaside
PA	Harrisburg
PA	Hershey
SC	Charleston
UT	Park City
VA	Abingdon
VA	Charlottesville
VT	Montpelier
VT	Stowe
VT	White River Junction
WA	Ocean Shores
WA	Olympia
WA	Port Angeles
WA	Port Townsend
WA	Seattle
WA	Tumwater
WY	Jackson
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)