**Sample Meal Per Diem Policy**

**Travel Meals**

Travel-related meal expenses include meals consumed while traveling for business purposes on the government’s behalf, as well as while attending training, education or conferences that require travel and the completion of a Trip Expense Voucher. Travelers will be reimbursed for meal expenses, including tax and tips (tipping allowances can be found in Appendix C), not to exceed established per diem rates.

**Meal Reimbursement Rates**

For any meal that the traveler is entitled to, the traveler will be reimbursed at the per diem rate for the travel destination and receipts are not required. Payments in excess of the per diem rate are not allowed. However, the following are exceptions to the no-receipt rule:

* Meals for elected officials and members of appointed commissions and committees per Government Code section 53232.3(c), and
* Meals purchased with a Procurement Card.

For both exceptions, receipts are required, and reimbursement will be capped at the allowable per diem rate.

**Meals Provided as a Part of the Program**

Employees are generally expected to take advantage of meals which are considered part of a conference, special event or program, and for which the cost is covered by payment for the event itself.

When a meal is provided as part of the cost of an event, employees will not be additionally reimbursed for the same meal unless it is not a substantial meal or if other business reasons can be explained. For example, a continental breakfast may not be substantial enough for employees with special dietary needs. In such cases reimbursement will be provided up to per diem rates, but an explanation must be provided on the Trip Expense Voucher.

In addition, in cases where there is a legitimate reason to make alternate plans from the provided meal, the employee may submit written justification for reimbursement of the cost of a separate meal and attach to the Trip Expense Voucher.

**Alcoholic Beverages**

Expenditures for alcoholic beverages including related tax and tip will not be reimbursed.

**Same Day Travel**

For same-day travel with no overnight stay, meal reimbursement is allowed if the work plus travel causes an “extended work day.” An “extended work day” is when the actual work plus travel causes the normal workday to be extended by two or more hours at either end.

Example: Assuming an 8:00 a.m. to 5:00 p.m. workday, if work and travel time extend the day past 7:00 p.m., then a travel meal (dinner) would be allowed. For this example, if the traveler left his home at 6:00 a.m., breakfast would also be allowed.

Moreover, for same-day travel, reimbursement will also be allowed if the time away for travel exceeds five hours during the normal work day. Per IRS guidelines, these reimbursements are treated as taxable income and are added to the employees’ income as reported on W-2 forms. Travel meals are not the same as overtime meals. Both cannot be claimed simultaneously for the same meal.

**Per Diem Rate Source**

Lodging and meal rate per diem amounts for cities within the continental U.S. can be located at

<http://www.gsa.gov/>. Please check GSA’s website for current federal per diem rates for the specific travel destination city or region, using “lodging per diem” for reference. Same as lodging per diem, a standard meal per diem rate for travel within the continental U.S. applies to any location not otherwise specified.