

Travel Meals Policy

Policy Statement

Travel meals reimbursements may be either actual expenses incurred, receipt required, or the federal per diem rate for the location visited. Whether actual expenses or per diem, the reimbursement method selected must be consistently applied throughout the trip.

Additionally:

- If a meal has been paid for as part of a registration fee or included in the hotel rate and the traveler wishes to use the federal per diem, a deduction must be made from the per diem allowance.
 - Partial days of travel also require the per diem allowance to be prorated based on these percentages.
- IRS regulations permit the reimbursement of travel meals if the business trip exceeds 12 hours or is overnight.
- Departments may elect to impose stricter budgetary controls over travel expenditures than those required by this policy.
- Travel charged to a grant should follow the guidelines set forth by this policy unless the funding agency imposes greater restrictions.
 - The authority for determining which travel expenditures are reimbursable under a particular grant lies with Grants and Contracts.
- Visitors to Western Michigan University receiving reimbursement for travel meals must comply with this policy.
- In compliance with IRS regulations, expense reimbursement requests must be received by Payroll and Disbursements within 60 days of the expense. This applies to Faculty, staff, students and visitors. Reimbursement requests submitted after 60 days are taxable to the payee.

Conference Meals:

- University Travelers cannot use the full day GSA per diem or the full standard daily per diem rate for meal expenses on those days that the conference/seminar is providing any meal services. Only those meals that are not being provided for by the conference/seminar presenter are reimbursable to the traveler. In this case only the portion of the full day GSA per diem or standard daily per diem rate for the uncovered meal can be used on the Travel Expense Voucher.
- When attending a conference or seminar that does not require overnight travel, any costs associated with meals, not included in the conference/seminar fees, will not be reimbursed by the University. This includes both in- and out-of-town conferences and seminars. **Meals for one day trips WILL NOT be reimbursed as the Treasury Department regulations classify meal reimbursements during day trips as taxable income.**

Hosting Meals: Hosting meal expenses are those provided to business associates, university guests, job applicants, professional colleagues, or donors, during which University business discussions take place or hospitality is extended to distinguished guests.

- The names and business affiliations of the guests for whom the meals were purchased, and the date, location and business purpose of the meal expense must be documented on the voucher. In addition, meal receipts must be submitted with the Travel Expense Voucher. Acceptable meal receipts include charge card receipts, cash register receipts and hotel receipts with meal costs itemized. Order stubs with handwritten totals are not acceptable. Reimbursement will not be made for alcoholic beverages using fund 11 or 42 accounts or Grant funds 25-30. Reimbursement for alcohol requires VP approval and business reason.
- Each department is expected to use prudence in determining the appropriateness of the hosting function.

Responsibilities

Employee/Traveler: The employee/traveler is responsible for being aware of and complying with the Travel Meals Policy. Traveler is also responsible for submitting expense reimbursement requests timely. In compliance with IRS regulations, expense reimbursement requests must be received by Payroll and Disbursements within 30 days of the expense. The employee/traveler must also comply with any requirements imposed by a grant if the expenditure is charged to a sponsored award.

Department Managers: The department manager ensures compliance with university travel policies and approves the expense report.

Accounts Payable: Payroll and Disbursement ensures compliance with federal and state statutes and process transactions.

Procedures

- Travel meals are typically reimbursed to the employee on a travel voucher.
- Traveler's meals are reimbursed by selecting the Per Diem for the city/state/country they are visiting. Please refer to the GSA website <https://www.gsa.gov/travel/plan-book/per-diem-rates?gsaredirect=perdiem>.
 - Per Diem
 - Refer to the Per Diem websites to find the per diem for the dates traveled in the city/state/country visited.
 - Use the Per Diem expense item. If the meal was consumed during an international trip, selected Per Diem – Meals International. Otherwise, select Per Diem – Meals Domestic.