

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	October 1, 2013

Meals and Incidental Travel Expenses (M&IE)

Introduction Generally, meals and certain incidental travel expenses are reimbursable on a per diem basis (not actual expenses) for **overnight** official business travel outside the traveler’s official station. (See exceptions for business, overtime and law enforcement meals later in this topic.) **For exceptions, refer to the *Approval and Exceptions* section.**

M&IE Per Diem Allowance Standard meal and incidental reimbursement guidelines (including all related taxes and tips) are provided in the **Lodging / M&IE Guideline Tables**. Regardless of destination, a flat \$5 per diem amount is paid for each day of overnight travel for incidental expenses such as bellhop/waiter tips, valet, personal telephone calls, laundry, and transportation between lodging or business and places where meals may be taken. The Incidentals amount is not prorated on a travel departure or return date. The flat \$5 per diem is paid on all travel days.

The M&IE per diem shall be paid directly to the traveler even where it can be shown that one traveler incurred the expenses on behalf of another. The applicable M&IE per diem, or fraction thereof, is payable to the traveler without itemization of expense or receipts. Reimbursement for actual expense incurred during overnight travel for these expense categories is not permitted. Agencies may be more restrictive and pay the actual expenses up to the appropriate M&IE in place of maximum per diem.

M&IE Rate Table The M&IE Rate Table below provides individual meal reimbursement amounts, which are breakdowns of the M&IE per diem rates shown in the **Lodging/M&IE Guideline** tables. These rates should be used to determine the maximum meal reimbursement amounts for official business meals and/or the M&IE reduction. The M&IE must be reduced for the applicable meal when meals are provided at no cost during an overnight travel period. Refer to the **Prorations and Reductions** section for additional guidance. The M&IE Rate table below reflects rounded amounts for the 75% travel days. This is intentional and intended to be more convenient for the agency and the traveler. This M&IE Rate table should be used unless a traveler needs to make an adjustment for provided meals. In the instance that an adjustment is needed, rounding is optional.

TOTAL	\$41	\$46	\$51	\$56	\$61	\$66	\$71
Breakfast	\$7	\$7	\$8	\$9	\$10	\$11	\$12
Lunch	11	11	12	13	15	16	18
Dinner	18	23	26	29	31	34	36
Incidentals	5	5	5	5	5	5	5
75% Travel Days	\$32	\$36	\$40	\$44	\$47	\$51	\$55

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M&IE Rates

The following reimbursement policies apply.

- The M&IE per diem must correspond to the location specified for the overnight lodging.
- Direct agency billing of meal expenses incurred during overnight travel, including charging meals to direct-billed hotel rooms, is **not** permitted.

Prorations and Reductions

- On a travel departure or return day, 75% of the Meals per diem is reimbursed. For example, if the M&IE rate allows a \$46 total reimbursement, $\$36.00 [(\$46 - \$5 = \$41 \times .75) = \$30.75 + \$5 = \$35.75]$ which is rounded up to \$36 would be allowable on a travel departure or return day. For trips involving multiple travel destinations, base the reduction on the per diem in effect for where the night was spent as follows:
 - Departure Day: Where you spend the night.
 - Return Day: Where you spent the night *before* returning to home base.
- When meals are provided at no cost in conjunction with travel events, the applicable M&IE per diem reimbursement rate shall be reduced by the amount shown for the applicable meal in the M&IE Rate Table, excluding the incidental allowances. For example, if the M&IE rate allows a \$46 total reimbursement, and lunch was provided at no cost, the total allowable reimbursement for that day would be \$35 ($\$46 - \11 lunch).
- However, when meals are provided at no cost in conjunction with travel events on a travel departure or return day, the full Meals per diem reimbursement rate is reduced by the full amount of the appropriate meals followed by a 75% prorating of the balance. For example, if the M&IE rate allows a \$46 total reimbursement, and lunch was provided at no cost on a travel departure or return day, the total allowable reimbursement for that day would be \$28 (rounded) $[(\$46 - \$11 \text{ lunch} = \$35 - \$5 = \$30) \times .75 = \$22.50] + \$5 = \27.50 .

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When meals are included with registration or lodging expense as part of a package, the number and type of meals (breakfast, lunch, dinner) must be recorded on the travel voucher. If a continental breakfast or reception is offered as part of the travel event and the food/timing is sufficient to serve as a meal, the traveler must reduce the per diem by the appropriate allowance amount. If a meal is offered as part of a conference and the traveler has medical restrictions, the traveler should make every effort to have the conference facilitate his/her needs by the deadline specified by the conference. If the conference does not honor the request, the traveler is not required to deduct the applicable meal allowance from the per diem. However, the traveler must include a note or other documentation with the Travel Expense Reimbursement Voucher documenting this information.

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**IN-STATE
Lodging / M&IE
Guidelines**

The following table provides guidelines for Lodging, Meals, and Incidental Expenses that are allowable to the **IN-STATE** traveler for reimbursement. For the cities of Alexandria, Fairfax, Falls Church, and the counties of Arlington and Fairfax, see the Washington, DC, listing in the Out-of-State table. If a location is not listed, the standard rate applies.

IN-STATE Location City – (Surrounding Areas)	Lodging Rate <u>Excludes</u> taxes and surcharges	Meals and Incidental Expense (M&IE) Rate <u>Includes</u> tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken
STANDARD →	\$83	\$41
EXCEPTIONS ↓		
<i>Abingdon (Washington County)</i>	95	46
<i>Blacksburg (Montgomery County)</i>	97	46
<i>Charlottesville (Albemarle & Greene Counties)</i>	126	56
<i>Chesapeake / Suffolk (10/1 – 5/31)</i>	83	56
<i>Chesapeake / Suffolk (6/1 – 8/31)</i>	85	56
<i>Chesapeake / Suffolk (9/1 – 9/30)</i>	83	56
<i>Fredericksburg (Spotsylvania, Stafford, & Caroline Counties)</i>	85	56
<i>Loudoun County</i>	105	61
<i>Lynchburg (Campbell County)</i>	85	51
<i>Manassas (Prince William County)</i>	88	56
<i>Norfolk / Portsmouth</i>	89	61
<i>Richmond (City Limits)</i>	114	66
<i>Roanoke (City Limits)</i>	97	51
<i>Virginia Beach (10/1-5/31)</i>	94	56
<i>Virginia Beach (6/1-8/31)</i>	166	56
<i>Virginia Beach (9/1-9/30)</i>	94	56

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IN-STATE Lodging / M&IE Guidelines (continued)

IN-STATE Location City – (Surrounding Areas)	Lodging Rate <u>Excludes</u> taxes and surcharges	Meals and Incidental Expense (M&IE) Rate <u>Includes</u> tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken
STANDARD →	\$83	\$41
EXCEPTIONS ↓		
<i>Wallops Island (Accomack County) (10/1-6/30)</i>	88	56
<i>Wallops Island (Accomack County) (7/1-8/31)</i>	133	56
<i>Wallops Island (Accomack County) (9/1-9/30)</i>	88	56
<i>Warrenton (Fauquier County)</i>	111	46
<i>Williamsburg (James City & York Counties) (10/1 – 3/31)</i>	83	51
<i>Williamsburg (James City & York Counties) (4/1 – 8/31)</i>	93	51
<i>Williamsburg (James City & York Counties) (9/1 – 9/30)</i>	83	51

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OUT-OF-STATE Lodging / M&IE Guidelines The following table provides guidelines for Lodging, Meals, and Incidental Expenses that are allowable to the **OUT-OF-STATE** traveler for reimbursement. If a location is not listed, the standard rate applies.

OUT-OF-STATE Location City – (Surrounding Areas)	Lodging Rate <i>Excludes</i> taxes and surcharges	Meals and Incidental Expense (M&IE) Rate <i>Includes tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken</i>
STANDARD →	\$94	\$46
EXCEPTIONS ↓		
<i>Arlington / Ft. Worth / Grapevine, TX (Tarrant County)</i>	140	56
<i>Austin, TX (Travis County)</i>	120	71
<i>Atlanta, GA (Fulton, Cobb, DeKalb Counties)</i>	133	56
<i>Baltimore, MD (10/1 – 11/30)</i>	147	71
<i>Baltimore, MD (12/1 – 2/28)</i>	119	71
<i>Baltimore, MD (3/1 – 9/30)</i>	147	71
<i>Baltimore County, MD</i>	98	61
<i>Boston / Cambridge, MA (Suffolk County) (10/1 – 10/31)</i>	237	71
<i>Boston / Cambridge, MA (Suffolk County) (11/1 – 3/31)</i>	170	71
<i>Boston / Cambridge, MA (Suffolk County) (4/1 – 6/30)</i>	229	71
<i>Boston / Cambridge, MA (Suffolk County) (7/1 – 8/31)</i>	207	71
<i>Boston / Cambridge, MA (Suffolk County) (9/1 – 9/30)</i>	237	71
<i>Charleston, SC (Charleston, Berkeley, & Dorchester Counties) (10/1-10/31)</i>	150	56
<i>Charleston, SC (Charleston, Berkeley, & Dorchester Counties) (11/1-2/28)</i>	133	56
<i>Charleston, SC (Charleston, Berkeley, & Dorchester Counties) (3/1-5/31)</i>	173	56
<i>Charleston, SC (Charleston, Berkeley, & Dorchester Counties) (6/1-9/30)</i>	150	56
<i>Charlotte, NC (Mecklenburg County)</i>	110	51

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OUT-OF-STATE Location City – (Surrounding Areas)	Lodging Rate <i>Excludes</i> taxes and surcharges	Meals and Incidental Expense (M&IE) Rate <i>Includes tips, taxes, personal telephone calls, laundry, and transportation to where meals are taken</i>
STANDARD →	\$94	\$46
EXCEPTIONS ↓		
<i>Chicago, IL (Cook, Lake Counties) (10/1-11/30)</i>	209	71
<i>Chicago, IL (Cook, Lake Counties) (12/1-2/28)</i>	128	71
<i>Chicago, IL (Cook, Lake Counties) (3/1-6/30)</i>	186	71
<i>Chicago, IL (Cook, Lake Counties) (7/1-8/31)</i>	166	71
<i>Chicago, IL (Cook, Lake Counties) (9/1-9/30)</i>	209	71
<i>Cincinnati, OH (Hamilton, Clermont Counties)</i>	127	56
<i>Cleveland, OH (Cuyahoga County)</i>	111	56
<i>Dallas, TX (Dallas County) (10/1 – 10/31)</i>	123	71
<i>Dallas, TX (Dallas County) (11/1 – 12/31)</i>	108	71
<i>Dallas, TX (Dallas County) (1/1 – 9/30)</i>	123	71
<i>Denver / Aurora, CO (Denver, Adams, Arapahoe, and Jefferson Counties)</i>	156	66
<i>Detroit, MI (Wayne County)</i>	100	56
<i>Floral Park/Garden City/ Great Neck, NY (Nassau County)</i>	150	66
<i>Fort Lauderdale, FL (Broward County) (10/1 – 12/31)</i>	134	71
<i>Fort Lauderdale, FL (Broward County) (1/1 – 3/31)</i>	180	71
<i>Fort Lauderdale, FL (Broward County) (4/1 – 5/31)</i>	147	71
<i>Fort Lauderdale, FL (Broward County) (6/1 – 9/30)</i>	108	71
<i>Houston, TX (L.B. Johnson Space Center and Fort Bend, Harris, & Montgomery Counties)</i>	118	71
<i>Kansas City, MO (Cass, Clay, Jackson, & Platte Counties)</i>	106	61
<i>Las Vegas, NV (Clark County)</i>	92	71
<i>Los Angeles, CA (Los Angeles, Orange, & Ventura Counties including Edwards AFB)</i>	133	71

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STANDARD →	\$94	\$46
EXCEPTIONS ↓		
<i>Manhattan, NY (Boroughs of Manhattan, The Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) (10/1–12/31)</i>	303	71
<i>Manhattan, NY (Boroughs of Manhattan, The Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond)(1/1–2/28)</i>	191	71
<i>Manhattan, NY (Boroughs of Manhattan, The Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) 3/1–6/30)</i>	267	71
<i>Manhattan, NY (Boroughs of Manhattan, The Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) (7/1–8/31)</i>	229	71
<i>Manhattan, NY (Boroughs of Manhattan, The Bronx, Brooklyn and Queens and Staten Island and Counties of Kings, New York and Richmond) (9/1–9/30)</i>	303	71
<i>Miami, FL (Miami-Dade County) (10/1-12/31)</i>	140	66
<i>Miami, FL (Miami-Dade County) (1/1-3/31)</i>	187	66
<i>Miami, FL (Miami-Dade County) (4/1-5/31)</i>	138	66
<i>Miami, FL (Miami-Dade County) (6/1-9/30)</i>	109	66
<i>Minneapolis / St. Paul, MN (Hennepin and, Ramsey Counties)</i>	133	71
<i>Nashville, TN (Davidson County)</i>	122	66
<i>Newark, NJ (Essex, Bergen, Hudson, and Passaic Counties)</i>	132	61

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STANDARD →	\$94	\$46
EXCEPTIONS ↓		
<i>New Orleans, LA (Jefferson, Orleans, Plaquemine, St. Bernard Parishes) (10/1-12/31)</i>	<i>140</i>	<i>71</i>
<i>New Orleans, LA (Jefferson, Orleans, Plaquemine, St. Bernard Parishes,) (1/1-6/30)</i>	<i>151</i>	<i>71</i>
<i>New Orleans, LA (Jefferson, Orleans, Plaquemine, St. Bernard Parishes,) (7/1-9/30)</i>	<i>108</i>	<i>71</i>
<i>Orlando, FL (Orange County) (10/1-12/31)</i>	<i>101</i>	<i>56</i>
<i>Orlando, FL (Orange County) (1/1-4/30)</i>	<i>123</i>	<i>56</i>
<i>Orlando, FL (Orange County) (5/1-9/30)</i>	<i>101</i>	<i>56</i>
<i>Palm Springs, CA (Riverside County) (10/1 – 12/31)</i>	<i>105</i>	<i>71</i>
<i>Palm Springs, CA (Riverside County) (1/1 – 5/31)</i>	<i>125</i>	<i>71</i>
<i>Palm Springs, CA (Riverside County) (6/1 – 8/31)</i>	<i>86</i>	<i>71</i>
<i>Palm Springs, CA (Riverside County) (9/1 – 9/30)</i>	<i>105</i>	<i>71</i>
<i>Philadelphia, PA (Philadelphia County) (10/1 – 11/30)</i>	<i>163</i>	<i>66</i>
<i>Philadelphia, PA (Philadelphia County) (12/1 – 8/31)</i>	<i>155</i>	<i>66</i>
<i>Philadelphia, PA (Philadelphia County) (9/1 – 9/30)</i>	<i>163</i>	<i>66</i>
<i>Phoenix / Scottsdale, AZ (Maricopa County) (10/1-12/31)</i>	<i>106</i>	<i>71</i>
<i>Phoenix / Scottsdale, AZ (Maricopa County) (1/1-4/30)</i>	<i>133</i>	<i>71</i>
<i>Phoenix / Scottsdale, AZ (Maricopa County) (5/1-8/31)</i>	<i>88</i>	<i>71</i>
<i>Phoenix / Scottsdale, AZ (Maricopa County) (9/1-9/30)</i>	<i>106</i>	<i>71</i>
<i>Pittsburgh, PA (Allegheny County)</i>	<i>125</i>	<i>71</i>

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STANDARD →	\$94	\$46
EXCEPTIONS ↓		
<i>San Antonio, TX (Bexar County)</i>	<i>110</i>	<i>66</i>
<i>San Diego, CA (San Diego County)</i>	<i>139</i>	<i>71</i>
<i>San Francisco, CA (San Francisco County) (10/1-10/31)</i>	<i>226</i>	<i>71</i>
<i>San Francisco, CA (San Francisco County) (11/1-12/31)</i>	<i>172</i>	<i>71</i>
<i>San Francisco, CA (San Francisco County) (1/1-8/31)</i>	<i>189</i>	<i>71</i>
<i>San Francisco, CA (San Francisco County) (9/1-9/30)</i>	<i>226</i>	<i>71</i>
<i>Savannah, GA (Chatham County)</i>	<i>98</i>	<i>56</i>
<i>Seattle, WA (King County)</i>	<i>152</i>	<i>71</i>
<i>St. Louis, MO (St. Louis, St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren and Washington Counties)</i>	<i>108</i>	<i>66</i>
<i>Tampa / St. Petersburg, FL (Pinellas and Hillsborough Counties) (10/1 – 12/31)</i>	<i>99</i>	<i>51</i>
<i>Tampa / St. Petersburg, FL (Pinellas and Hillsborough Counties) (1/1 – 4/30)</i>	<i>116</i>	<i>51</i>
<i>Tampa / St. Petersburg, FL (Pinellas and Hillsborough Counties) (5/1 – 9/30)</i>	<i>99</i>	<i>51</i>
<i>Washington, DC (1) (10/1-10/31)</i>	<i>219</i>	<i>71</i>
<i>Washington, DC (1) (11/1-2/28)</i>	<i>184</i>	<i>71</i>
<i>Washington, DC (1) (3/1-6/30)</i>	<i>224</i>	<i>71</i>
<i>Washington, DC (1) (7/1-8/31)</i>	<i>167</i>	<i>71</i>
<i>Washington, DC (1) (9/1-9/30)</i>	<i>219</i>	<i>71</i>
<i>White Plains/Tarrytown/ New Rochelle, NY (Westchester County)</i>	<i>139</i>	<i>71</i>

(1) Washington, DC includes: Virginia Cities of Alexandria, Falls Church, Fairfax; Virginia counties of Arlington, Fairfax; and, Maryland counties of Montgomery and Prince George's.

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Allowed Expenses

Taxes, fees, and surcharges paid by the traveler for lodging.

Business Telephone Calls, Telegrams, Internet Access, Hotel Business Center Charges, and Facsimiles for official business purposes and paid for by the traveler may be claimed on the travel reimbursement voucher. A full explanation must be stated on the reimbursement voucher accompanied by supporting documentation. Individuals using personally owned cellular telephones may be reimbursed for business calls when shown to be cost beneficial or necessary. In this case, an itemized cell phone statement must be included and attached to the voucher. In the event that free minutes are used for business calls, reimbursement is not permitted.

Tolls and parking fees are reimbursable when paid for by the traveler in the course of conducting official State business. A receipt is required for reimbursement claims where each individual claim is greater than \$20 per instance. Reimbursement *must* be claimed as an “other expense” on the travel reimbursement voucher.

Funeral attendance expenses for travel outside of the official station are reimbursable for one employee selected by the Agency Head or designee to represent the agency. Lodging and M&IE are allowed if the representative is considered to be in travel status and overnight stay is required.

Disallowed Expenses

Disallowed expenses include:

- Lost or stolen articles
- Alcoholic beverages
- Damage to personal vehicles, clothing, or other items
- Services to gain entry to a locked vehicle
- Movies charged to hotel bills
- All expenses related to the personal negligence of the traveler, such as fines
- Entertainment expenses
- Travel Insurance (Personal injury or loss, trip interruption / cancellation, etc.)
- Towing charges, and
- Expenses for children, spouses, and companions while on travel status.

The above list is not all-inclusive. Travelers should use prudent judgment and remember that all travel expense accounts are open to the public and must be able to sustain the test of public review.

Travel Credits

Travel credits, reduced rates, or free services received from public facilities (examples: airline, car rental agencies, motels, etc.) by individuals for whatever reason accrue to the Commonwealth. Any such credit, reduced rate, or free service must be reported to the agency fiscal office and must be deducted from the amount of travel expenses claimed.

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Non-Travel Related Meals

Business Meals Generally, meal expenses must involve an overnight stay to qualify for reimbursement. In these instances, the traveler must adhere to the travel regulations outlined earlier for meal reimbursement.

Individuals who are not in a travel status are eligible for meal reimbursement if they participate in a business meal. Individuals in travel status may occasionally attend meals that qualify as business meals.

Such meals occur while the individual is on official business and must:

- Include Agency Head or designee approval.
- Involve substantive and bona fide business discussions and include the original, itemized receipt.
- List by name all persons involved in the meal and the reason for the meal. If the reimbursement is for a group of conference participants, identify the number of people fed and an explanation of additional meals, if necessary (example: coverage of walk-ins).
- Be reimbursed for actual expenses up to the amount shown for the applicable meal in the M&IE Rate Table, excluding the incidental allowance. (See **Business Meal Exceptions**, Page 13)
- For individuals in travel status, the per diem allowance applicable to the business meal must be clearly excluded from the daily reimbursement.
- Delivery costs and a reasonable tip are reimbursable as long as the total cost does not exceed the allowable per diem for the meal.

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Non-Travel Related Meals, Continued

IRS Reporting Requirements for Business Meals

Non-Law Enforcement Personnel

Business meal reimbursements which are not related to overnight travel and are made under an accountability plan are not generally considered by the IRS to be reportable income. Employees are responsible for reviewing and conforming to current IRS regulations.

Overtime meals are not considered Business Meals. See the **Overtime Meals** section for further information.

Law Enforcement Personnel and Sponsored Programs

IRS income reporting requirements for meals reimbursed under the law enforcement personnel meal reimbursement policy or the sponsored program exception must be determined by the disbursing agency based on the specific circumstances of each case.

Overtime Meal Allowance

Agency conditions that necessitate overtime vary greatly. An agency with special or unique conditions may submit, in writing, an agency-specific overtime meal policy to the Department of Accounts (Assistant State Comptroller). When developing an overtime meal policy, prudent judgment is expected to recognize only reasonable and necessary costs. An overtime meal allowance is a fixed dollar amount allowed while working or traveling in an overtime status. Overtime status is when work or travel time occurs beyond an employee's normal, scheduled work hours, but not overnight. Therefore, overtime meal allowance does not apply during overnight travel. In the case of overnight travel, per diem rates apply.

An overtime meal allowance is allowed when overtime worked is:

- Essential to the agency's mission
- Permitted by agency policy
- Approved by appropriate agency personnel, and
- In excess of the employee's normal, schedule work hours.

Note: Scheduled work hours and overtime hours worked for overtime meals must be included on the voucher.

Agencies are required to comply with IRS regulations regarding reportable meals. An overtime meal allowance based on the number of hours worked **is** considered taxable wages.

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Non-Travel Related Meals, Continued

Overtime Meal Rates The Overtime Meal Allowance policy described in the following table must be followed unless an agency-specific overtime meal policy is approved by DOA.

IF...	Are worked or traveled AND the overtime occurs...	THEN an overtime meal allowance is...	Documentation Required
2 or more overtime hours	during a normal workday	\$5.00 (\$7.50 if outside the official station)	Workday and Overtime Start/End Times
5 or more overtime hours	on a Saturday, Sunday, holiday or an alternate work schedule day off *	\$5.00 (\$7.50 if outside the official station)	Overtime Start/End Times
10 or more overtime hours	on a Saturday, Sunday, holiday or an alternate work schedule day off *	\$10.00 (\$15.00 if outside the official station)	Overtime Start/End Times

* **Note** Or if comparable overtime is necessitated by shift schedule or beyond a routine, scheduled 40-hour work period.

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Non-Travel Related Meals, Continued

Law Enforcement Personnel Meals

Under certain circumstances, meals may be reimbursed when an overnight stay is not involved for law enforcement personnel. Reimbursement for actual meal expenses or fixed meal allowances may be paid by agencies which have a policy providing for such payments. Additionally, the employees must meet each of the following criteria.

The officer:

- has arrest powers
- is sworn to uphold the law
- is permitted to carry a firearm, according to the *Code of Virginia*, and
- is required, according to agency policy, to be in an “on Duty” or “Ready” status during the meal period.

Minimum requirements for the *On Duty* or *Ready* status are as follows:

- The duties require the employee to be available during the meal period to perform public service such as reporting of accidents or dissemination of information concerning traffic, motor vehicle, or other laws (examples: marine, game, forestry laws).
 - The employee *is required* to stay in close communication during the meal period for possible immediate response to emergency situations. Such response may interrupt or cancel the employee’s meal period.
 - The employee *is required* to have his/her meal in an area accessible to the public so that public services can be readily provided.
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