

Rutgers Policy for Meal Expenses
From Section: 40.4.1
Travel and Business Meal Expense Policies & Procedures

The university will reimburse employees for meals while in travel status (travel for a period of at least 12 hours) under the following three options:

1) A reimbursement for actual expenses up to \$60 per day. Employees must submit itemized original receipts with proof of payment for all meals to be reimbursed. The cardholder's copy of the meal receipt, without itemization of the meal will be accepted, however, the receipts must include the provider's name and date, the name(s) of any other person included on the bill, and the purpose of the meeting. Also, if state or federal sources are being used to cover the expenses a statement must be included that no alcohol is included in this receipt. If any charges for alcoholic beverages were included, they must be deducted from the receipt. Travelers should not seek reimbursement for a meal that is included in some aspect of the travel such as a conference registration.

2) A per day reimbursement at a rate of \$50 per day for all cities included on the table located on the Travel website. Travel to all other locations can be reimbursed at the rate of \$30 per day. This "per diem" must be prorated if any meals are provided at a conference, by the hotel or by any other source. The following percentage should be used to deduct the meal provided from the total per diem for the location of the event:

Meal	% of meal per diem rate
Breakfast	20%
Lunch	20%
Dinner	60%

3) A per day reimbursement based on the IRS per diem tables. The table of per diem rates for all domestic cities can be found on the Rutgers Travel web page <http://www.ruttravel.rutgers.edu/>. The per diem rate is found in the column headed M&IE (Meal and Incidental Expense) rate (b). A per diem rate of \$30 must be used for all cities not listed on the table. The table of per diem rates for all foreign cities is located at <http://www.state.gov/m/a/als/prdm/> or on the Rutgers Travel web page <http://www.ruttravel.rutgers.edu/>. Rates are provided by year, by country. Identify the appropriate table based on the date of the trip reported. The appropriate rate is provided in the M&IE column for each location. Use the "other" per diem rate for any city not specifically listed for the country.

If any per diem option is selected, receipts are not required and the per diem rate must be used for the entire trip (see definition of trip in Definitions section of policy). The per diem rate must be prorated for the date of departure and date of return depending on

the time of departure and return. The per diem rates are prorated as indicated in the following tables.

Pro-rating Per Diem for Date of Departure	
<u>Time of Departure</u>	<u>Pro Rata Share of Per Diem Rate</u>
12:01 am to 7:00 am	100% of Full Per Diem Rate
7:01 am to 1:00 pm	80% of Full Per Diem Rate
1:01 pm to 7:00 pm	60% of Full Per Diem Rate
7:01 pm to midnight	0% of Full Per Diem Rate

When the trip includes more than one location and the cities involved have different per diem rates, the rate for each day (beginning at 12:01 am) is the rate for the location where the traveler obtained lodging for that night.

Exceptions to the \$60 threshold require the approval of the individual with budgetary authority over the account being used.