

## Meal Per Diem Reportable Amounts

The meal per diem rate is adjusted annually by the IRS. The IRS has a simplified process for applying meal per diems to high or standard cost locations. The current meal per diem rate for standard cost locations is \$60/day and for high cost locations is \$71/day. A current list of high cost locations is available on the [IRS Website](#). **No receipts are required when per diem is claimed.**

### Meals Provided During Travel

If meals are provided by lodging or by the event attended (i.e., free breakfast at the hotel, meals at a conference, or meals provided by others) per diem for that meal is not allowable. Do not claim a per diem amount on the reimbursement form for the provided meal (Breakfast, Lunch or Dinner).

### Travel Days (departure and return from travel)

Meal per diem is prorated at 75% of the total allowable amount on travel days. Record meal per diem based on amounts listed below for travel days. Exclude meals provided as discussed above.

### Reminders

- Meal per diem is required, not optional for meals for individuals
- IRS rules allow for nontaxable reimbursement of meals only in conjunction with overnight business trips. See [faculty staff handbook](#) (page 92).
- Students are not eligible for the University per diem; however, departments may choose to provide student meal allowances in lieu of reimbursing for actual meal expenses.
- Business meals with others will be reimbursed for actual expenses, using the historical approach. Receipts are required for any such meals, and the names (and/or titles and/or company) of others at the meal and the business purpose must be included on the Form.

<b>Standard Location Meal Per Diems by Meal</b>	<b>High Cost Location Meal Per Diems by Meal</b>
<p><b><u>Travel day (to and from)</u></b></p> <p>Breakfast = \$9.00 Lunch = \$13.50 Dinner = \$22.50</p> <p><b><u>Non-Travel Day</u></b></p> <p>Breakfast = \$12.00 Lunch = \$ 18.00 Dinner = \$30.00</p>	<p><b><u>Travel day (to and from)</u></b></p> <p>Breakfast = \$10.65 Lunch = \$15.98 Dinner = \$26.63</p> <p><b><u>Non-Travel Day</u></b></p> <p>Breakfast = \$14.20 Lunch = \$ 21.30 Dinner = \$35.50</p>



Date	Name of Person (s)	Title/Occupation	Business Relationship	Reason for Meal	Location	Amount

Date	Destination	Miles Driven	Purpose

Comments



