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.

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


| First Name |  |
| :--- | :--- |
| Dept. Name |  |
| Extension | TCU Box |
| To enter dates for non-consecutive days, <br> check this box. You will need to enter the <br> dates heginning on the 2nd column. |  |

## Reimbursement

 Formcheck this box. You will need to enter the check this box. You will need to enter
dates beginning on the 2nd column.

1. Breakfast - Employees: Per Diem; Receipts not required. Consider location, and trave vs non-travel day. Students: Report actual expenses and attach receipt(s).
2. Lunch - Employees: Per Diem; Receipts not required. Consider location, and travel vs non-travel day. Students: Report actual expenses and attach receipt(s).
3. Dinner - Employees: Per Diem; Receipts not required. Consider location, and travel vs non-travel day. Students: Report actual expenses and attach receipt(s).
4. Meals/Refreshments for others - Cost (including tip and cost for self). Complete "Line 4
Requirements" on second page of this form. Attach original receipts. Requirements" on second page of this form. Attach original receipts.
5. Lodging - Cost per night (including deposits) - other expenses, such a , Attach original itemized hotel bill. To itemize expense (optional) click here.
6. Air - Attach original receipt (ticket). If ticket is not prepaid by TCU, attach invoice or other evidence of support. Please enter your total air miles in the space provided to the right: MILES ?
7. Taxi/Limo - Cost (including tip) - attach original receipt. To itemize expense (optional click here.
8. Mileage Reimbursement - Enter mileage reimbursement in the "Miles" field below. The total will automatically be calculated. Complete "Line 8 Requirements" on second page of this form.

Rate $\$ 0.560 \times$ Miles $\qquad$ $=$ Total $\$ 0.000$ 9. Other Transportation - car rental, railroad, bus, fery
required). To itemize expense (optional) click here.
10. Parking - Enter amounts and attach receipts.To itemize expense click here.
11. Registration Fee - If prepaid by TCU, leave blank. If not prepaid by TCU, a receipt for cost of fee must be attached. To itemize expense click here.
12. Other - Miscellaneous expenses. Complete "Line 12 Requirements" on the second page of this form. Attach original receipts.

Account
Fund
Dept $\qquad$
Project

| Project | Amount |  |
| :--- | :--- | :--- |
|  |  |  |
|  |  |  |
|  |  |  |


|  |  |  |
| :--- | :--- | :--- |
|  |  |  |
|  |  |  |
|  |  | Date |
| Approver (Printed Name) |  |  |



Line 12 Requirements - Click here if you need to enter additional information.

|  |
| :--- |
|  |
|  |




