

Guide:	Travel Guide	Guide ID:	TRV
Policy Title:	Use of Per Diems for Travel Expenses	Policy Number:	AP-TRV-PL-03
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## Use of Per Diems for Travel Expenses

Per diem rates are available by city, state and country and are fixed maximum amounts (see the definition of Per Diem for the sources of the rates). There are per diem rates for lodging and rates for meals and incidental expenses (M&IE).

**When an M&IE per diem is used, the first and last calendar day of travel is calculated at 75 percent.** The US General Services Administration website [M&IE breakdown page](#) has a row showing the calculated amount for the "First and Last Day of Travel". The M&IE rates include gratuities/tips, see the definition of Incidental Expenses.

Per diems are used as stated below. No receipts are required when per diem is used.

In compliance with OMB Circular A-21, the method used (actual expense or per diem) must be used for the entire trip, not selected days. For example, if a per diem is used for meals and incidental, the expenses for each day of business travel during the trip must be submitted using the M&IE per diem.

Per diem cannot be used for travel that is less than 12 hours in duration.

### **Business Meals**

A business meal involves others and could occur during the trip. If the traveler is using per diem, the per diem must be used for the traveler; therefore, the traveler's actual share of the cost must be deducted from the cost of the business meal. The actual expense for others at the meal can be reimbursed with the appropriate documentation. Note if other University travelers are also in attendance at the business meal, the same rule applies; each person's actual share of the cost must be deducted from the cost of the business meal and only the per diem amount can be submitted for reimbursement.

### **Meals Included in the Conference or Fee**

When meals are included in the conference or seminar fee and the traveler is using per diem, a deduction must be made to the per diem for each meal provided by the host or sponsor of the event. A breakdown of the M&IE rates is available on the US General Services Administration website [M&IE breakdown page](#).

### **Travel for Sponsored Activities**

**Domestic** expenses are reimbursed based on actual expenses incurred unless the sponsored funding source requires the use of per diems. For lodging, only actual lodging (hotel) expenses are reimbursed.

**Foreign travel** expenses are reimbursed based on either actual expenses or per diem unless the sponsored funding sources requires use of per diem rates issued by the State Department in the Standardized Regulations for Government Civilian Employees traveling in foreign areas, see [http://aoprals.state.gov/content.asp?content\\_id=184&menu\\_id=78](http://aoprals.state.gov/content.asp?content_id=184&menu_id=78). For **foreign travel** expenses, the use of per diem rates for lodging and M&IE is encouraged because use of per diems simplifies the reimbursement process.

### **Travel for Non-Sponsored Activities**

**Domestic travel** expenses are reimbursed based on actual expenses incurred unless the business area/department

approves the use of M&IE per diems. For lodging, only actual lodging (hotel) expenses are reimbursed.

For **foreign travel** expenses, the use of per diem rates for lodging and M&IE is encouraged because use of per diems simplifies the reimbursement process.

Consult this table to find out where to access *per diem* rates:

<b>For Travel In</b>	<b>Rates Set By</b>	<b>For <i>per diem</i> and actual expense see</b>
(a) Continental United States	General Services Administration	For <i>per diem</i> , see applicable FTR Per Diem Bulletins issued periodically by the Office of Government wide Policy, Office of Transportation and Personal Property, Travel Management Policy, and available on the Internet at <a href="http://www.gsa.gov/perdiem">http://www.gsa.gov/perdiem</a> for actual expense, see 41 CFR <a href="#">CFR 301-11.300</a> and <a href="#">301-11.306</a> .
(b) Non-foreign areas	Department of Defense ( <i>Per Diem</i> , Travel and Transportation Allowance Committee (PDTATAC))	<i>Per Diem</i> Bulletins issued by PDTATAC and published periodically in the Federal Register or Internet at <a href="http://defensetravel.dod.mil/site/perdiemCalc.cfm">http://defensetravel.dod.mil/site/perdiemCalc.cfm</a> . (Rates also appear in section 925, a <i>per diem</i> supplement to the Department of State Standardized Regulations (Government Civilians-Foreign Areas)).
(c) Foreign areas	Department of State	A <i>per diem</i> supplement to section 925, Department of State Standardized Regulations (Government Civilians-Foreign Areas and available on the Internet at <a href="http://www.state.gov/">http://www.state.gov/</a> ).