

WOU Summary of Travel Reimbursement Rates
Effective January 1, 2019

Category	Rate Summary	Policy
CONTINENTAL US:	High: See list of High Cost Cities Meals & IE \$71 Lodging \$216 Low: All other cities Meals & IE \$60 Lodging \$135	Standard: The WOU per diem equals the federal rates using the IRS's <i>High-Low Substantiation Method</i> . Deductions required for meals provided. Lodging tax is reimbursed as a miscellaneous expense. No receipts required for lodging and meals claimed at per diem. Pre-Travel Authorization is required for all out-of-state travel.
High meal per diem \$71 B = \$17.75 L = \$17.75 D = \$35.50	Please note Conference Exception to the right. IE = Incidental Expense	Exception: (1) Conference: Lodging and meals at actual and reasonable cost (receipts required) when sufficient documentation provided.
Low meal per diem \$60 B = \$15.00 L = \$15.00 D = \$30.00		
FOREIGN:	Meals, IE and Lodging Foreign Per Diem Rates Link located on Business Office Travel Webpage Please note Conference Exception to the right. IE = Incidental Expense	Standard: The WOU per diem equals the federal rates using the Department of State's <i>Foreign Per Diem Rates by Location</i> . Deductions required for meals provided. Lodging tax is included in the per diem. No receipts required for lodging, meals, and incidental expenses. Exception: (1) Conference: Lodging and meals at actual and reasonable cost (receipts required) when sufficient documentation provided.
NON-CONTINENTAL US and OVERSEAS NON-FOREIGN AREAS (e.g., Alaska, Hawaii, Guam, etc.)	Meals, IE and Lodging Outside the Continental United States Per Diem Rates Link located on Business Office Travel Webpage Please note Conference Exception to the right. IE = Incidental Expense	Standard: The WOU per diem equals the federal rates using the Per Diem Committee's <i>Maximum Per Diem Rates Outside the Continental United States</i> . Deductions required for meals provided. Lodging tax is reimbursed as a miscellaneous expense. No receipts required for lodging, meals, and incidental expenses. Exception: (1) Conference: Lodging at actual and reasonable cost (lodging receipts required) when sufficient documentation provided.
MILEAGE, Private Vehicle:	Reimburse at 58.0 cents per mile effective 01/01/2019	The WOU mileage reimbursement rate equals the GSA federal rate. Former mileage rate (01/01/2018-12/31/2018) was 54.5 cents per mile.
NON-COMMERCIAL LODGING:	Per diem is \$25.00 per night.	WOU establishes the per diem rate for non-commercial lodging.

PRORATION of MEALS & INCIDENTAL EXPENSES PER DIEM for Partial Days Involving an Overnight Stay:	<p>PARTIAL DAY MEAL & INCIDENTAL EXPENSE PER DIEM</p> <p>Meal per diems for <u>initial</u> day of travel and <u>final</u> day of travel will be based on the following schedule based on departure and arrival times:</p> <table border="1"> <thead> <tr> <th>Initial Day of Travel - Leave:</th> <th>Prior to 7:00 AM</th> <th>7:00 AM to 12:59 PM</th> <th>1:00 PM and after</th> </tr> </thead> <tbody> <tr> <td>Meal Allowance</td> <td>Breakfast, lunch, dinner</td> <td>Lunch, dinner</td> <td>Dinner</td> </tr> <tr> <th>Final Day of Travel Return:</th> <th>Prior to Noon</th> <th>12:00 noon to 5:59 PM</th> <th>6:00 PM and after</th> </tr> <tr> <td>Meal Allowance</td> <td>Breakfast</td> <td>Breakfast, lunch</td> <td>Breakfast, lunch, dinner</td> </tr> </tbody> </table>	Initial Day of Travel - Leave:	Prior to 7:00 AM	7:00 AM to 12:59 PM	1:00 PM and after	Meal Allowance	Breakfast, lunch, dinner	Lunch, dinner	Dinner	Final Day of Travel Return:	Prior to Noon	12:00 noon to 5:59 PM	6:00 PM and after	Meal Allowance	Breakfast	Breakfast, lunch	Breakfast, lunch, dinner
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ALLOCATION OF MEALS & INCIDENTAL EXPENSES PER DIEM:	WOU establishes the methodology for allocation when a deduction is necessary for meals provided. The proration shall be: breakfast 25%, lunch 25%, and dinner 50%.																
INCIDENTAL EXPENSES:	WOU establishes the definition of incidental expenses. Incidental expenses are combined with meals into a single rate and include, but are not limited to, fees and gratuities for services, such as for waiters and baggage handlers, hotel staff, and staff on ships.																
MISCELLANEOUS EXPENSES:	WOU establishes the definition of miscellaneous expenses. All miscellaneous expenses must be itemized. Commercial ground transportation requires receipts if \$75 or more per item; see WOU Travel Policy for receipt requirements on other miscellaneous expenses.																