

## Travel Meals Policy

Travel Meal: A meal taken while on travel status; the employee is away from home on a trip requiring an *overnight* stay. Meal expenses incurred on trips that do not require an overnight stay (and therefore the trip does not meet the requirement of travel status) are not allowable under University policy or IRS Accountable Plan Rules. Meal expenses for non- University business should be deducted from the total and will not be reimbursed.

Actual and reasonable meal or banquet expenses while on overnight travel status are allowable. The actual meal expenses, including reasonable tips, are not to exceed \$60.00 per day for domestic travel and \$90.00 per day for international travel. The University will reimburse the actual expense up to \$60.00 per day for domestic meals and actual expense up to \$75.00 per day for international meals without original, itemized receipts. If an employee is seeking reimbursement for meals totaling more than \$75.00 per day internationally, all itemized receipts are required for that day's meals (not just for the amount greater than \$75.00).

This is not a fixed per diem.

Any meal expense over the \$60.00 per day maximum for domestic travel and \$90.00 per day maximum for international travel will be borne by the traveler. This limit is updated as needed and is available on the Travel page (<http://www.uvm.edu/~cntrllrs/?Page=disburse/travel.html&SM=disbursemenu.html>) of the Disbursement Center website. This amount includes out-of-pocket expenses, purchasing card transactions, and in-room meals. If paying with a University purchasing card, you may not submit for reimbursement on a travel and expense report, nor exclude that amount in the daily meal total.

Meals in lieu of those included in conference registration fees: These meals are not allowable without written justification. If a traveler chooses to decline a meal provided as part of a conference, without justification, and purchases a meal elsewhere, they must assume the cost. Justifiable reasons to decline a meal otherwise provided include required meetings with colleagues and clients for University-related business (see Business Meal, Hospitality and Amenity Policy (<http://www.uvm.edu/policies/procure/businessmeals.pdf>)).

Business Meal: A business meal must always include a discussion of a business topic, and more than one person, usually a non-University of Vermont individual who is essential to complete the purpose of the meeting. The main focus of the activity is business and consumption of food is incidental to the purpose of the meeting. Business meals that are attended only by University employees should be infrequent, and must meet a higher documentation standard – demonstrating what other options were considered rather than meeting for lunch/dinner, etc. A meal consumed by an individual dining alone does not constitute a business meal.

A business meal can occur during travel if it is a meal consumed while on a trip, which includes a non-University of Vermont individual who is essential to complete the purpose of the meeting, and the primary discussion is a business topic. If an employee hosts a business meal while on travel status, that meal must be accounted for on the expense report using the business meals expense type, and be documented according to the Business Meal, Hospitality and Amenity Policy. The cost of the business meal is counted toward the daily maximum reimbursable amount.

An itemized receipt is required for a travel meal for multiple individuals paid by one employee.

Gratuities: Gratuities for meals must be limited to 15% – 20% of pretax amount and will not be reimbursed for a greater amount.

Alcohol: Purchase of alcoholic beverages is not an allowable expense and will not be reimbursed. Alcohol consumed during a business meal while on travel status must be pre-approved and accounted for based on the Business Meal, Hospitality and Amenity Policy.

Non-Employee Meals: All itemized receipts, *including travel meals*, must be included as documentation for any non-University employee reimbursements due to IRS tax regulations.

Student/Group Meals: If the trip leader pays for all of the student meals, the itemized receipts, along with the student roster, must be included on the trip leader's expense report. If funds for meals are distributed to students, these meals are to be documented by a roster signed by the students at receipt of funds, and included with other items on the trip leader's expense report.

Groceries: Grocery purchases in lieu of meals during an extended trip are allowable. Grocery expenses should not average greater than the \$60.00 per day per person limit for domestic travel and \$90.00 per day per person limit for international travel. Personal items are not allowable. International grocery purchase exceeding \$75.00 must be documented with itemized receipts. Include a roster of travelers if traveling with a group.

In all instances where itemized receipts are required, original, scanned or digital receipts are acceptable.