NAU NORTHERN ARIZONA UNIVERSITY	Policy Owner:	Senior Vice President of University Finance and Business Service
	Responsible Office:	**Comptroller**
	Origination Date: **07/01/2022**	Last Revised: **TBD**
	Policy Title: **TRV 540 – Meal and Incidental Expense Reimbursement ~~(Interim)~~**	

Definitions

Meal and incidental expenses (M&IE): Reimbursable travel expenses for meals, tips, and incidental items incurred while in travel status.

Travel status: The period during which a traveler is authorized to travel for University business and is eligible for reimbursement under this policy.

Provided meal: A meal made available at no charge to the traveler, whether or not the traveler chooses to eat it.

Full-day rate: The applicable M&IE reimbursement amount established by SAAM 5095 for the traveler's destination and travel date.

Policy

A. Applicability

This policy applies to all University and community members, including faculty, staff, students, agents, and Volunteers who travel for the purpose of conducting University business.

For the purposes of travel policy, all references to "event" should be taken to include the following list: meeting, colloquium, convention, symposium, seminar, assembly, gathering, convocation, course, class, workshop, lecture, forum, event, training, summit, research travel or similar activity held by any association or organization involving discussion, research, or the exchange or dissemination of information.

B. General Requirements and Prohibitions

1. To be eligible for M&IE a traveler must be more than fifty (50) miles from both their residence and primary duty post and be in travel status for six (6) or more consecutive hours.

2. M&IE are to be paid out-of-pocket and reimbursed to the traveler, not paid on a NAU PCard. University employees and students are not required to provide receipts for meal reimbursement; however, non-employees and non-students are required by state policy to provide itemized meal receipts for reimbursement.

    a. M&IE reimbursement rates are not per diem allowances.

    b. If the traveler does not purchase a meal, the meal is imbedded in some other cost, or the meal is provided at no charge, whether or not the traveler accepts or consumes the provided meal, the traveler is not entitled to reimbursement for that meal.

    c. A traveler's allowable daily reimbursement amount will be reduced by the dollar value of any provided meal, as posted in SAAM or DoD allowable rates, reference B.3 & 4 of this policy. This applies to both overnight and day trip travel.

    d. Some meals while in travel status may qualify as Business Meals/Food and can be paid for on an NAU PCard, reference CMP Policy 420-04 for guidelines.

3. Reimbursement for meals to destinations within the continental U.S. may not exceed the maximum reimbursement rate listed by destination in the State of Arizona Account Manual (SAAM) 5095.

    a. The exact reimbursement rate is determined by the state, county, and city the traveler will spend the night, not necessarily where the meal was purchased or will be consumed. Exception is the day of return; meal rate is the location the traveler last stayed overnight.

    b. If a traveler's exact state and county is not listed, then the default rate applies.

4. Reimbursement for meals to destinations outside the continental U.S., including Alaska and Hawaii, may not exceed the U.S. Department of Defense (DoD) international rates.

    a. The exact reimbursement rate is determined by the country and city the traveler will spend the night, not necessarily where the meal was purchased or will be consumed. Exception is the day of return; meal rate is the location the traveler last stayed overnight.

   b. If a traveler's exact city is not listed, then the default rate for that country applies.

   c. To determine the reimbursement limitations on M&IE in Alaska, Hawaii, and out-of-country locations, add the DoD Local Meal Rate (not the Proportional Meal Rate) to the Local Incidental Rate and subtract ten dollars ($10).

5. ~~A meal must be consumed, though not necessarily purchased, while the traveler is in travel status.~~The M&IE reimbursement rate includes the actual cost of the meal, tax, and tip.

   a. Transportation to and from meals is considered part of incidentals.

   b. Reimbursement of the purchase of alcoholic beverages, including tax and tip, is prohibited.

6. Meals involving an overnight stay are considered a qualified reimbursement and are not taxable to the traveler; they are calculated as follows:

   a. For days of departure, involving an overnight stay, the meal and incidental reimbursement limitation is 50% of the full day rate of the night's destination.

   b. For days of return, the meal and incidental limitation is 50% of the full day rate for the location in which the traveler stayed the previous night.

   c. Single-Night Travel: A traveler may not be reimbursed for more than the full-day reimbursement rate in a single calendar day or twenty-four (24) consecutive hours. Example: Traveler departs at 5:00PM one day and returns the next at 4:00PM, receives (1) full-day reimbursement, less any provided meals.

7. Meals that are reimbursed to a traveler when travel does not involve an overnight stay are taxable and reported on the traveler's W-2. (Rates are according to [SAAM] and maybe subject to change)

   a. Single Day Meal: In travel status minimum of (6) consecutive hours but less than (12) hours- $17.00

   b. Extended Day Meal: In travel status minimum of (12) consecutive hours but not overnight- $32.00

   c. Reimbursement limits apply regardless of the destination and day/time meals are purchased or consumed and less any meals provided.

8. Allocated Mealtimes for Claimed or Provided Meals:

   a. Breakfast: between 12:01AM and 10:00AM

   b. Lunch: between 10:01AM and 2:00PM

   c. Dinner: between 2:01PM and 12:00 Midnight

9. Event Meals that Exceed Maximum M&IE Reimbursement Rate: Reimbursements for meals during an event in excess of the maximum individual M&IE reimbursement rate may be allowed when:

   a. The charge for the meal is not included in the event fees – AND –

   b. The meal features a speaker, formal panel discussion, or other activity integral to the purpose of the event. Supporting documentation is required to substantiate the business meal and must be included with the Expense Claim.

   Event Meals can be considered Business Meals/Food, reference CMP Policy 420-04 for guidelines.

10. Special Dietary Needs:

   a. Any medical condition requiring accommodation, including special dietary needs, must be reviewed and approved by Disability Resources. ~~Please s~~Submit a request for approval using the following link: https://in.nau.edu/disability-resources/faculty-staff-eligibility-process/.

   b. Requests for accommodation based on sincerely held religious beliefs and practices, including special dietary needs, must be reviewed and approved by the Office of Civil Rights Compliance. Submit a request for approval using the following link: https://in.nau.edu/office-civil-rights-compliance/religious-accommodation-adjustment/.

c. It is the traveler's responsibility to request in writing, in a timely manner, any needed accommodation *from* an airline, lodging establishment, event coordinator, etc. to meet a traveler's specific dietary needs. If the traveler's request for accommodation is denied by the vendor or event organizer, the traveler must submit a statement to their supervisor to claim reimbursement for the provided meal.

~~b.~~d. ~~Please s~~Submit a blanket PCR ~~each fiscal year~~ with approval from Disability Resources or Office of Civil Rights Compliance.

~~c.~~e. All approvals must be submitted and approved *before* the trip.

11. Business Travel with Personal Time: A traveler is eligible for M&IE reimbursement for travel time to and from the primary business destination city, in addition to regular M&IE eligibility. All other reimbursement policies apply, including travel durations and business destination meal rates.

C. Incidentals include, but are not limited to:

- Laundry service
- Housekeeping/cleaning tips
- Room Service tips
- Transportation to and from meals
- Tips for meals
- Meal delivery charges

D. Industry standards for tipping, pre-tax bill amount:

- Sit down restaurant – max. 20%.
- Buffet, fast food, or carryout – 0%
- Transportation: Taxi, ride-share, shuttle – max. 15%

Any amount over the above listed industry standard will not be reimbursed to the traveler. In cases where the tip was paid on a PCard, the traveler may be required to reimburse the University of any overage.

Related Information*

http://www.oanda.com/converter

Employee Service Center (ESC)

Google Translate – *documents and receipts*

Current Arizona State Reimbursement Rates (SAAM) – Lodging & Meals Schedule

US Department of Defense (DoD) Reimbursement Rates – Lodging & Meals Schedule

Sources*

State of Arizona Travel Policy

Arizona Board of Regents Travel Policy

Arizona Revised Statutes § 38-621 – 38-627

Policy History*

08/18/2026: Policy revised – approved as an interim policy.

01/19/2023: Policy revised.

07/01/2022: Policy adopted.

* Related Information, Sources, and Policy History are solely for the user's convenience and are not part of the official university policy.