MEALS

• Allowable Meal Expenses
  o The University will reimburse the traveler for actual cost of meals within reasonable limits. The University does not have a per diem for meals; however, $45 a day (including tips) is considered reasonable for a day that normally includes three (3) meals. If the trip involves more than one day's travel, the daily meal expenses should average no more than $45 a day (Example: Day 1 = $55, Day 2 = $35, average of both days = $45). A reasonable tip is normally 15% to 20% of the meal cost.
  o Cost of meal in excess of $45 will require an original itemized receipt which must include the name and location of the restaurant, date, and cost of the meal. Any meal receipt exception must be documented on the Expense Report and approved by the department chair/head.

• Disallowed Meal Expenses
  o The University does not reimburse for meal costs when meals, including a continental breakfast, are provided through the conference registration fee.
  o Snacks and refreshments are not an allowed reimbursable University travel expense except as a substitute for a daily meal.
  o Alcoholic beverages are not an allowable expenditure.

• Meal Expenses for One-Day Trips
  o The University will only reimburse the cost of a meal on a one-day trip in accordance with IRS regulations for tax deductibility, i.e., if:
    • the employee's duties require him/her to be away from the general area of his/her tax home substantially longer than an ordinary day's work,
    • the employee needs to stop for substantial sleep or rest to properly meet the demands of his/her work while away from home, and
    • the employee provides documentation of hours worked beyond an ordinary day’s work and of the form of sleep or rest taken.
  o The University will reimburse the cost of a meal if included in a registration fee or for business meals that are properly documented. See Business Entertainment for more information. Such documentation is to include names of guests, names of organizations represented, guests’ position within the organizations, and business justification.

• Grants/Contracts
  o When a trip is being paid for by a grant or contract, the rules of the grant or contract apply even though they may be more stringent than the Baylor Travel & Entertainment Policies & Procedures.
  o No tips are allowed on State of Texas grants.
  o Some grants or contracts may have specific meal or tip guidelines. See Sponsored Projects – Research Grants/Contracts.

• Business Meals with Guests - Business meals with guests may be reimbursed on an Expense Report. See Business Entertainment.