

## MEALS

### Allowable Meal Expenses

Individual meals while traveling within the United States are reimbursable based on either a per diem or actual expense method. The same reimbursement method must be used for the duration of the trip.

If any portion of the trip includes foreign travel, the actual expense method must be used for the entirety of the trip.

- **Per Diem Method – for travel within the United States**

- The University will provide the traveler a \$55 daily per diem (inclusive of taxes and tips). Employees will be reimbursed for meals and incidentals based on rates in the table below. Per diem rates are as follows:
  - \$13 – Breakfast (B)
  - \$14 – Lunch (L)
  - \$23 – Dinner (D)
  - \$5 – Incidentals (I) (covers fees and tips given to porters, baggage carriers and hotel staff)
- Meals provided through a conference registration, business entertainment, or by an external party must be deducted from the per diem. Business entertainment meals will continue to be reimbursed based on actual costs.
- Per diems will be pro-rated on day of departure and day of return based on the breakdown below:

<i>Time of Departure</i>	<i>Day of Departure</i>				
	<i>B</i>	<i>L</i>	<i>D</i>	<i>I</i>	<i>Total</i>
<i>Before 9:00 AM</i>	\$13	\$14	\$23	\$5	\$55
<i>From 9:00 AM – 5:00 PM</i>		\$14	\$23	\$5	\$42
<i>After 5:00 PM</i>			\$23	\$5	\$28

  

<i>Time of Return</i>	<i>Day of Return</i>				
	<i>B</i>	<i>L</i>	<i>D</i>	<i>I</i>	<i>Total</i>
<i>Before 9:00 AM</i>	\$13			\$5	\$18
<i>From 9:00 AM – 5:00 PM</i>	\$13	\$14		\$5	\$32
<i>After 5:00 PM</i>	\$13	\$14	\$23	\$5	\$55

- **Actual Expense Method**

- The University will reimburse the traveler for actual cost of meals (inclusive of tips) and incidentals within reasonable limits. A reasonable amount is considered \$55 per day that includes three (3) meals and incidentals. If the trip involves more than one day's travel, the daily meal expenses and incidentals should average no more than \$55 a day (Example: Day 1 = \$62, Day 2 = \$48, average of both days = \$55). A reasonable tip is normally 15% to 20% of the meal cost.
- Individual costs in excess of \$55 require an original itemized receipt. For example, an individual meal in excess of \$55 must include a receipt that contains 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.
- Foreign travel and business entertainment is reimbursed through the actual expense method.

### Disallowed Meal Expenses

- The University does not reimburse meal costs when meals, including a continental breakfast, are provided through the conference registration fee.
- Alcoholic beverages are not an allowable expenditure.

### Meal Expenses for One-Day Trips

- 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 **all** the following conditions are met:
  - 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.

### Grants/Contracts

- Trips funded by a grant or contract must comply with the grant or contract even though the guidelines may be more stringent than Baylor's Travel & Entertainment Policies & Procedures.
- Tips are disallowed and not reimbursable on grants funded by the State of Texas.
- Some grants or contracts may have specific meal or tip guidelines. Refer to your grant agreement. See [Sponsored Projects – Research Grants/Contracts](#).

**Business Meals with Guests** - Business meals with guests may be reimbursed on an Expense Report based on actual expenses incurred with appropriate itemized receipts and documentation. See [Business Entertainment](#).