



State of Arizona Accounting Manual

Topic 50 Travel

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INTRODUCTION

The cost of meals purchased and consumed while traveling on State business may, up to the limits approved by the JLBC, be reimbursed. The reimbursement rates are not designed to cover the entire cost of meals consumed on the road, but to cover the difference between the cost of a meal of which the traveler might otherwise partake when not traveling for the State and the cost of a meal acquired while traveling for the State.

POLICIES

1. Reimbursement rates for meals are proposed by the ADOA Director, reviewed and approved by the JLBC, and published by the ADOA.
2. Meals, the cost of which are less than or equal to the published limits, may be reimbursed when purchased and consumed in conjunction with official State business.
3. To be eligible for reimbursement, the meal must, except as otherwise provided, be consumed while the traveler is in travel status.
4. To be in travel status, a traveler must be more than fifty (50) miles from both the traveler's residence and his regular duty post.
5. Meals that are reimbursed to a traveler when the travel does not involve an overnight stay or a substantial period of sleep or rest are taxable income to the traveler.
6. Reimbursement for meals may not exceed the lesser of the actual amount paid for the meal and incidentals or maximum meal and incidentals reimbursement rate.
7. The meal reimbursement rate includes the cost of the meal, tax, tip and the cost of transportation between places of lodging or business and places where meals are acquired or consumed, if meals cannot be obtained within a reasonable distance from one's lodging or temporary duty post.
8. Although they frequently do so, the amounts allowed for meals and incidentals are not intended to cover the entire cost of meals consumed while in travel status. The amounts, however, are more than sufficient to compensate the traveler for the estimated difference between the cost of a reasonable meal taken on the road and

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the cost of a meal prepared at home or purchased at a cafeteria operating in a State facility.

9. If the traveler does not purchase a meal or the cost of the meal is imbedded in some other cost, the traveler is not entitled to reimbursement. Situations to which this applies include, but are not limited to meals provided:
 - 9.1. At conferences that are free of cost beyond the registration fee.
 - 9.2. On airplanes and other common carries and are included in the fare.
 - 9.3. To the traveler, without charge, at a State institution.
 - 9.4. On a complimentary basis by the facility at which one is lodged.
10. Meal reimbursements and the maximum meal and incidentals reimbursement rates are not per diem allowances.
11. A traveler may not claim reimbursement for more than three (3) meals in any single calendar day or in any period of twenty-four (24) consecutive hours.
12. A travel day of less than eighteen (18) consecutive hours shall be considered a partial day and entitle the traveler to meal reimbursements, based upon amounts actually paid, in accordance with the full and partial day meal reimbursement limits set forth immediately below:
 - 12.1. The number of meals for which a traveler may be reimbursed depends upon the number of consecutive hours he is in travel status.
 - 12.1.1. Six (6) consecutive hours in travel status entitles the traveler to be reimbursed for up to one (1) meal.
 - 12.1.2. Twelve (12) consecutive hours in travel status entitles the traveler to be reimbursed for up to two (2) meals.
 - 12.1.3. Eighteen (18) consecutive hours in travel status entitles the traveler to be reimbursed for up to three (3) meals.
 - 12.2. The meal for which an employee will be reimbursed depends upon the time of day the meal is consumed. In general, the amounts listed for a particular meal in the rate table in SAAM 5095 for the applicable location should be used; if such amounts are not listed, as may be the case for locations outside of CONUS, then up to twenty percent (20%) of the applicable, local daily rate is to be used for a breakfast reimbursement limit, twenty-five percent (25%) for lunch and fifty-five percent (55%) for dinner.
 - 12.2.1. Meals ordered (and generally consumed) at or after 12 midnight but before 10 am are considered breakfast.

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- 12.2.2. Meals ordered (and generally consumed) at or after 10 am but before 4 pm are considered lunch.
- 12.2.3. Meals ordered (and generally consumed) at or after 4 pm but before 12 midnight are considered dinner.
- 12.2.4. If a meal is ordered in one time period but consumed in another, the lower of the two reimbursement rates apply.
- 12.2.5. If a meal is ordered in one location but consumed in another, the lower of the two reimbursement rates apply.
13. Incidentals include such things as baggage handling tips, chamber maid tips, etc.
14. Tips paid in connection with a meal are considered as part of the cost of a meal.
15. Tips that exceed industry standards are not to be reimbursed.
 - 15.1.1. The industry standard for tips related to a meal served in a restaurant in the U.S. is between fifteen percent (15%) to twenty percent (20%) of the pre-tax bill.
 - 15.1.2. The industry standard for tips related to a meal served in a buffet, fast food or carry-out establishment is zero percent (0%).
16. For days the traveler is actually traveling (i.e. en route) between regular and temporary duty posts or duty posts and his residence, he may be entitled to be reimbursed for a meal within the limits prescribed for partial day meal reimbursements.
17. Policies related to meals provided at conferences and seminars are contained in SAAM 5040.
18. Meals satisfying special dietary needs will generally be provided by airlines, conferences, etc., if requested. It is the traveler's responsibility to make, on a timely basis, the necessary arrangements for such special needs. If the traveler's request for a meal satisfying a special dietary need is denied, in order to claim a reimbursement for an expenditure related to a meal that otherwise would have been provided without cost to the traveler, the traveler must provide a statement that details and certifies:
 - 18.1. To whom the request was made.
 - 18.2. By whom the request was denied.
 - 18.3. The reason given for the denial.

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- 18.4. The special dietary needs of the traveler that could not otherwise have been accommodated.
19. To determine the correct rate for meals and incidentals, follow the instructions set forth below.
 - 19.1. For travel within the continental U.S.:
 - 19.1.1. Locate SAAM 5095 "Reimbursement Rates."
 - 19.1.2. Locate the "Meals and Incidentals" column.
 - 19.1.3. If the specific city is listed in the table, use the rate applicable to the city in which the meal is taken.
 - 19.1.4. If the city is not listed but the county in which the city is located is, use the rate applicable to the county in which the meal is taken.
 - 19.1.5. If neither the city nor the county is listed, use the default rate listed at the beginning of the table.
 - 19.2. For travel outside the contiguous U.S. refer to the paragraph in SAAM 5095 titled "Lodging and Full-Day Meal and Incidental Expense Reimbursement Rates for Destinations Located in Alaska and Hawaii or Out-of-Country."
20. While receipts for meals and incidentals are not required by State policy, they may be required to be submitted or retained for audit by an agency's travel policy.
21. Reimbursement for the purchase of alcoholic beverages or the taxes or tips related to the purchase of alcoholic beverages is prohibited.
22. Unless an agency and/or its employees are granted specific legal authority to do so, State employees may not be reimbursed for purchasing meals for non-State employees.
23. For meals and incidentals relating to travel periods of more than thirty (30) days, refer to the Long-term Travel Topic of SAAM. (See SAAM 5035.)
24. For conferences, conventions and meetings, refer to the Conferences, Conventions and Meetings Topic of SAAM. (See SAAM 5040.)
25. For travel matters relating to non-State employees, refer to the Non-State Employee Travel Topic of SAAM. (See SAAM 5065.)
26. For matters relating to travel advances, refer to the Travel Advances Topic of SAAM. (See SAAM 5052.)

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27. A continental breakfast or similar repast served at a conference or other gathering or provided at a lodging establishment at no cost to the traveler constitutes a meal whether or not it contains protein and no reimbursement for breakfast will be allowed when such meals have been provided.