

## HOW PER DIEM MEAL REIMBURSEMENTS WORK

Instead of reimbursing meals for employees in travel status based on the actual cost of the meals eaten, the District has chosen to utilize a per diem reimbursement method. This will save on processing reimbursement requests (no receipts to track), and is intended to streamline the process.

The per diem rates that are utilized by the District are set by the U.S. General Services Administration (GSA). They can be found at [gsa.gov](http://gsa.gov). Each location in the U.S. has a per diem rate assigned to it for meals, and fall into one of six rates (\$46 - \$71 in increments of \$5).

To find out the per diem rate for your destination, go to [gsa.gov](http://gsa.gov) and look for the per diem rate. Type in your destination (city and state). You will see a table something like this:

The screenshot shows the GSA website's "Per Diem Rates Look-Up" page. The search results are for Tacoma, Washington, for the period of October 2014 to September 2015. The table below shows the per diem rates for Tacoma, Washington, with a maximum lodging rate of \$109 per month and a Meals & Incidental Expenses (M&IE) rate of \$61.

**SEARCH BY CITY, STATE OR ZIP CODE**

Enter your City:  OR Enter your ZIP Code:   
 [Per Diem Map >](#)

Washington

Cities not appearing below may be located within a county for which rates are listed. To determine what county a city is located in, visit the [National Association of Counties \(NACO\) website](#) (a non-federal website).

**The following rates apply for Tacoma, Washington**

Primary Destination (1, 2)	County (3, 4)	Max lodging by Month (excluding taxes)												M&IE (5)	
		2014			2015										
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
Tacoma	Pierce	\$109	\$109	\$109	\$109	\$109	\$109	\$109	\$109	\$109	\$109	\$109	\$109	\$109	\$61

**Footnotes**

1. Traveler reimbursement is based on the location of the work activities and not the accommodations, unless lodging is not available at the work activity, then the agency may authorize the rate where lodging is obtained.
2. Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."
3. Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately)."
4. When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.
5. *Meals and Incidental Expenses*, see [Breakdown of M&IE Expenses](#) for important information on first and last days of travel.

You will notice that not every location has an exact match. We come up under Tacoma.

The first numbers in the row are the rates for lodging. Ignore these numbers. The important number is on the right: M&IE (Meals and Incidental Expenses).

The per diem rates are broken down into four areas: breakfast, lunch, dinner, and incidental expenses. This following table shows the breakdown:

Total	Continental Breakfast/ Breakfast	Lunch	Dinner	IE
\$46	\$7	\$11	\$23	\$5
\$51	\$8	\$12	\$26	\$5
\$56	\$9	\$13	\$29	\$5
\$61	\$10	\$15	\$31	\$5
\$66	\$11	\$16	\$34	\$5
\$71	\$12	\$18	\$36	\$5

What does this table mean? It means that, for example, the per diem rate for Eatonville (\$61 a day) is \$10 for breakfast, \$15 for lunch, \$31 for dinner, and \$5 for incidental expenses. This does not mean that you have to spend that much money on that meal, just that it is the effective rate for that meal.

Why is this important? If you are traveling to a conference and any meals are provided during the conference, you need to deduct the equivalent meal cost from per diem. This is true regardless of whether or not you actually eat that meal – if it’s provided, you deduct it from your per diem. For example, if you are attending a conference in the Tacoma area and they provide dinner one night, you deduct \$31 from your per diem for that day, meaning you get a maximum of \$30 for that day. If the conference provides all of the meals, your per diem is limited to \$5 (incidental expenses).

There are special rules for the first day and last day of travel. The District has adopted the guidelines utilized by the Federal government. Under these guidelines, the first day and last day of travel are eligible for 75% of the maximum amount for per diem for the day. This table shows this breakdown:

Total	First & Last Day of Travel
\$46	\$34.50
\$51	\$38.25
\$56	\$42.00
\$61	\$45.75
\$66	\$49.50
\$71	\$53.25

So, if you travel Monday through Thursday, in Tacoma, Monday and Thursday would be at \$45.75 each, and Tuesday and Wednesday are at \$61.00.

For the first and last day, you still deduct the full meal amount for any meals that are provided by a conference. These are not reduced by 75%. For example, if a conference in Tacoma provides dinner the first night, your maximum per diem would be \$14.75. This is \$45.75 for the first day, less \$31 for dinner. Even with this calculation, the minimum that you receive is still \$5 for incidental expenses.

### **Payment of Per Diem**

There are two options for getting paid per diem.

The first option is to turn in a travel expense claim form after your travel. On the form, you indicate your dates of travel, and then check on which meals were not provided. The sheet will automatically calculate your per diem reimbursement. You will receive a check the next time the district runs accounts payable (mid-month and end of month).

The second option is to get an advance. There is a travel advance form that should be filled out prior to travel. In addition to estimating costs such as conference registration, travel/air fare, lodging, etc., there is space for per diem reimbursement. You indicate your dates of travel, and then select meals that are not provided by the conference. You then request a travel advance check from the District Office.

If you request an advance, you receive a check that you can deposit into your personal bank account. In general, no further reconciliation is needed. The exception is if meals are provided that were not anticipated in advance. For example, after reading the conference information it appears that there are no breakfasts provided. At the conference, though, it turns out that breakfast was provided every day. In these cases, you will need to reimburse the district for that portion of the travel advance, based on the rates.

Whether you request an advance before travel or a reimbursement after travel, the district office requests some copy of conference information (flier, etc.) that has a schedule for verification.