

Cary Institute of Ecosystem Studies

Per Diem Travel Meal Reimbursement Policy

The following policy describing per diem meal reimbursement covers all Cary Institute-related travel and is effective July 1, 2013.

For this policy:

- The traveler does not need to keep meal receipts if submitting for per diem,
- The traveler does not need to claim the entire reimbursement amount, and
- **The traveler cannot use the Cary Institute credit card for meals;** reimbursement will occur after a travel expense form is completed, approved and processed.

The Cary Institute will utilize the U.S. General Services Administration (GSA), Department of Defense (DOD), and Department of State (DOS) rates in the calculation of the traveler's meal reimbursement. The rates are recalculated and issued throughout the year, so please refer to the website(s) listed below for the current rates.

The per diem rates for the **continental U.S.** are found at the following website:

www.gsa.gov/portal/category/104711

The breakdown of the per diem is given in the table below.

2013 Per Diem (Meals and Incidentals-M&IE) Rate Meal Breakdown:

Total M&IE	\$46	\$51	\$56	\$61	\$66	\$71
Breakfast	\$7	\$8	\$9	\$10	\$11	\$12
Lunch	\$11	\$12	\$13	\$15	\$16	\$18
Dinner	\$23	\$26	\$29	\$31	\$34	\$36
Incidentals	\$5	\$5	\$5	\$5	\$5	\$5
First & Last Day (75%)	\$34.50	\$38.25	\$42	\$45.75	\$49.50	\$53.25

If traveling to **Alaska, Hawaii, or any U.S. possession** (e.g. Puerto Rico), please use the following site to determine the allowable per diem rate:

www.defensetravel.dod.mil/site/perdiemCalc.cfm

The traveler may receive up to 75% of the full per diem rate for the first and last day of travel.

If the location where the traveler is staying is not on the list, then the per diem rate is \$46 per day.

In determining the total per diem reimbursement for a multi-destination trip, the rate for each day is determined by the location where the traveler overnights.

If any meal(s) is provided to the traveler during his/her travel, the amount corresponding to that meal(s) must be subtracted from the per diem amount for that day.

Business-related meals (when paying for other colleagues) are permissible, as long as they are allowable, allocable and are approved. The traveler must fill out a meal expense form describing the business, who attended, and provide an itemized receipt. A waiver of tax in NY and MD should be requested. If the charge is to a federal grant, no alcohol is allowed. Additionally, the corresponding per diem amount for all business meals will be removed from the total per diem reimbursement.

Day Trips (no overnight stay)

To receive a per diem, the traveler must travel ≥ 40 miles from the Cary Institute and must be gone for ≥ 12 hrs. If satisfying these conditions, the traveler may be reimbursed up to 75% of the appropriate per diem rate.

International Travel

The per diem rates for international travel are set by the Department of State and can be found at the following website:

aoprals.state.gov/web920/per_diem.asp

Any city or other area not listed for per diem under a country takes the "Other" rate published for that country.

Whereas the per diem meal allowances are broken down into 6 discreet categories for domestic travel, foreign per diem rates have a much broader range—from \$15 dollars in Afghanistan to over \$180 in parts of France. Additionally, the amounts for Incidentals (\$5 for all US rate levels) can be a large part of the allowable foreign per diem. The breakdown of the per diem rate, into Breakfast/Lunch/Dinner/Incidentals can be found at the following website:

aoprals.state.gov/content.asp?content_id=114&menu_id=81

However, the following percentages can be used to calculate amount/per meal:

- Breakfast = 15%
- Lunch = 25%
- Dinner = 40%
- Incidentals = 20% (or the remainder)

As with domestic rates, the foreign per diem rate is determined by where the traveler overnights.