

**WOU Summary of Travel Reimbursement Rates**  
*Effective January 1, 2019*

Category	Rate Summary	Policy
<b>CONTINENTAL US:</b>	<p><b>High:</b> See list of High Cost Cities</p> <p>Meals &amp; IE           \$71 Lodging                 \$216</p> <p><b>Low:</b> All other cities</p> <p>Meals &amp; IE           \$60 Lodging                 \$135</p> <p>Please note <b>Conference Exception</b> to the right.</p> <p>IE = Incidental Expense</p>	<p><b>Standard:</b> The WOU per diem equals the federal rates using the IRS's <i>High-Low Substantiation Method</i>. Deductions required for meals provided. Lodging tax is reimbursed as a miscellaneous expense. No receipts required for lodging and meals claimed at per diem. Pre-Travel Authorization is required for all out-of-state travel.</p> <p><b>Exception: (1) Conference:</b> Lodging and meals at actual and reasonable cost (receipts required) when sufficient documentation provided.</p>
<p><b>High meal per diem \$71</b></p> <p>B = \$17.75 L = \$17.75 D = \$35.50</p> <p><b>Low meal per diem \$60</b></p> <p>B = \$15.00 L = \$15.00 D = \$30.00</p>		
<b>FOREIGN:</b>	<p>Meals, IE and Lodging</p> <p>Foreign Per Diem Rates Link located on Business Office Travel Webpage</p> <p>Please note <b>Conference Exception</b> to the right.</p> <p>IE = Incidental Expense</p>	<p><b>Standard:</b> The WOU per diem equals the federal rates using the Department of State's <i>Foreign Per Diem Rates by Location</i>. Deductions required for meals provided. Lodging tax is included in the per diem. No receipts required for lodging, meals, and incidental expenses.</p> <p><b>Exception: (1) Conference:</b> Lodging and meals at actual and reasonable cost (receipts required) when sufficient documentation provided.</p>
<b>NON-CONTINENTAL US and OVERSEAS NON-FOREIGN AREAS (e.g., Alaska, Hawaii, Guam, etc.)</b>	<p>Meals, IE and Lodging</p> <p>Outside the Continental United States Per Diem Rates Link located on Business Office Travel Webpage</p> <p>Please note <b>Conference Exception</b> to the right.</p> <p>IE = Incidental Expense</p>	<p><b>Standard:</b> The WOU per diem equals the federal rates using the Per Diem Committee's <i>Maximum Per Diem Rates Outside the Continental United States</i>. Deductions required for meals provided. Lodging tax is reimbursed as a miscellaneous expense. No receipts required for lodging, meals, and incidental expenses.</p> <p><b>Exception: (1) Conference:</b> Lodging at actual and reasonable cost (lodging receipts required) when sufficient documentation provided.</p>
<b>MILEAGE, Private Vehicle:</b>	<p>Reimburse at 58.0 cents per mile effective 01/01/2019</p>	<p>The WOU mileage reimbursement rate equals the GSA federal rate. Former mileage rate (01/01/2018-12/31/2018) was 54.5 cents per mile.</p>
<b>NON-COMMERCIAL LODGING:</b>	<p>Per diem is \$25.00 per night.</p>	<p>WOU establishes the per diem rate for non-commercial lodging.</p>

<p><b>PRORATION of MEALS &amp; INCIDENTAL EXPENSES PER DIEM for Partial Days Involving an Overnight Stay:</b></p>	<p><b>PARTIAL DAY MEAL &amp; INCIDENTAL EXPENSE PER DIEM</b></p> <p>Meal per diems for <u>initial</u> day of travel and <u>final</u> day of travel will be based on the following schedule based on departure and arrival times:</p> <table border="1"> <thead> <tr> <th>Initial Day of Travel - Leave:</th> <th>Prior to 7:00 AM</th> <th>7:00 AM to 12:59 PM</th> <th>1:00 PM and after</th> </tr> </thead> <tbody> <tr> <td><b>Meal Allowance</b></td> <td>Breakfast, lunch, dinner</td> <td>Lunch, dinner</td> <td>Dinner</td> </tr> <tr> <th>Final Day of Travel Return:</th> <th>Prior to Noon</th> <th>12:00 noon to 5:59 PM</th> <th>6:00 PM and after</th> </tr> <tr> <td><b>Meal Allowance</b></td> <td>Breakfast</td> <td>Breakfast, lunch</td> <td>Breakfast, lunch, dinner</td> </tr> </tbody> </table>	Initial Day of Travel - Leave:	Prior to 7:00 AM	7:00 AM to 12:59 PM	1:00 PM and after	<b>Meal Allowance</b>	Breakfast, lunch, dinner	Lunch, dinner	Dinner	Final Day of Travel Return:	Prior to Noon	12:00 noon to 5:59 PM	6:00 PM and after	<b>Meal Allowance</b>	Breakfast	Breakfast, lunch	Breakfast, lunch, dinner
Initial Day of Travel - Leave:	Prior to 7:00 AM	7:00 AM to 12:59 PM	1:00 PM and after														
<b>Meal Allowance</b>	Breakfast, lunch, dinner	Lunch, dinner	Dinner														
Final Day of Travel Return:	Prior to Noon	12:00 noon to 5:59 PM	6:00 PM and after														
<b>Meal Allowance</b>	Breakfast	Breakfast, lunch	Breakfast, lunch, dinner														
<p><b>ALLOCATION OF MEALS &amp; INCIDENTAL EXPENSES PER DIEM:</b></p>	<p>WOU establishes the methodology for allocation when a deduction is necessary for meals provided. The proration shall be: breakfast 25%, lunch 25%, and dinner 50%.</p>																
<p><b>INCIDENTAL EXPENSES:</b></p>	<p>WOU establishes the definition of incidental expenses. Incidental expenses are combined with meals into a single rate and include, but are not limited to, fees and gratuities for services, such as for waiters and baggage handlers, hotel staff, and staff on ships.</p>																
<p><b>MISCELLANEOUS EXPENSES:</b></p>	<p>WOU establishes the definition of miscellaneous expenses. All miscellaneous expenses must be itemized. Commercial ground transportation requires receipts if \$75 or more per item; see WOU Travel Policy for receipt requirements on other miscellaneous expenses.</p>																