

WOU Summary of Travel Reimbursement Rates

Effective January 1, 2022

Category	Rate Summary	Policy																
CONTINENTAL US:	<p>High: See list of High Cost Cities</p> <table style="margin-left: 20px;"> <tr><td>Meals & IE</td><td style="text-align: right;">\$74</td></tr> <tr><td>Lodging</td><td style="text-align: right;">222</td></tr> </table> <p>Low: All other cities</p> <table style="margin-left: 20px;"> <tr><td>Meals & IE</td><td style="text-align: right;">\$64</td></tr> <tr><td>Lodging</td><td style="text-align: right;">138</td></tr> </table>	Meals & IE	\$74	Lodging	222	Meals & IE	\$64	Lodging	138	<p>Standard: 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>								
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<p>High meal per diem \$74</p> <table style="margin-left: 20px;"> <tr><td>B =</td><td style="text-align: right;">\$18.50</td></tr> <tr><td>L =</td><td style="text-align: right;">\$18.50</td></tr> <tr><td>D =</td><td style="text-align: right;">\$37.00</td></tr> </table> <p>Low meal per diem \$64</p> <table style="margin-left: 20px;"> <tr><td>B =</td><td style="text-align: right;">\$16.00</td></tr> <tr><td>L =</td><td style="text-align: right;">\$16.00</td></tr> <tr><td>D =</td><td style="text-align: right;">\$32.00</td></tr> </table>	B =	\$18.50	L =	\$18.50	D =	\$37.00	B =	\$16.00	L =	\$16.00	D =	\$32.00	<p>Exception: (1) Conference: Lodging and meals at actual and reasonable cost (receipts required) when sufficient documentation provided.</p>					
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FOREIGN:	<p>Meals, IE and Lodging</p> <p>Foreign Per Diem Rates Link located on Business Office Travel Webpage</p> <p>Please note Conference Exception to the right.</p> <p>IE = Incidental Expense</p>	<p>Standard: 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>Exception: (1) Conference: Lodging and meals at actual and reasonable cost (receipts required) when sufficient documentation provided.</p>																
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NON-CONTINENTAL US and OVERSEAS NON-FOREIGN AREAS (e.g., Alaska, Hawaii, Guam, etc.)	<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 Conference Exception to the right.</p> <p>IE = Incidental Expense</p>	<p>Standard: 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>Exception: (1) Conference: Lodging at actual and reasonable cost (lodging receipts required) when sufficient documentation provided.</p>																
MILEAGE, Private Vehicle:	<p>Reimburse at 58.5 cents per mile effective 01/01/2022</p>	<p>The WOU mileage reimbursement rate equals the GSA federal rate. Former mileage rate (01/01/2021-12/31/2021) was 56 cents per mile.</p>																
NON-COMMERCIAL LODGING:	<p>Per diem is \$25.00 per night.</p>	<p>WOU establishes the per diem rate for non-commercial lodging.</p>																
PRORATION of MEALS & INCIDENTAL EXPENSES PER DIEM for Partial Days Involving an Overnight Stay:	<p style="text-align: center;">PARTIAL DAY MEAL & INCIDENTAL EXPENSE PER DIEM</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" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Initial Day of Travel - Leave:</th> <th style="text-align: center;">Prior to 7:00 AM</th> <th style="text-align: center;">7:00 AM to 12:59 PM</th> <th style="text-align: center;">1:00 PM and after</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Meal Allowance</td> <td style="text-align: center;">Breakfast, lunch, dinner</td> <td style="text-align: center;">Lunch, dinner</td> <td style="text-align: center;">Dinner</td> </tr> <tr> <th style="text-align: center;">Final Day of Travel Return:</th> <th style="text-align: center;">Prior to Noon</th> <th style="text-align: center;">12:00 noon to 5:59 PM</th> <th style="text-align: center;">6:00 PM and after</th> </tr> <tr> <td style="text-align: center;">Meal Allowance</td> <td style="text-align: center;">Breakfast</td> <td style="text-align: center;">Breakfast, lunch</td> <td style="text-align: center;">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	Meal Allowance	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	Meal Allowance	Breakfast	Breakfast, lunch	Breakfast, lunch, dinner
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ALLOCATION OF MEALS & INCIDENTAL EXPENSES PER DIEM:	<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>																	
INCIDENTAL EXPENSES:	<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>																	
MISCELLANEOUS EXPENSES:	<p>WOU establishes the definition of miscellaneous expenses. All miscellaneous expenses must be itemized. Commercial ground transportation requires receipts if \$75 or more; see WOU Travel Policy for receipt requirements on other miscellaneous expenses.</p>																	