

Subsistence Rates for Lodging and Meals

Employees are eligible for subsistence allowances when in travel status. Subsistence is an allowance related to lodging and meal costs (including gratuities). **Travel status** means being away from the employee's normal duty station or home and, while traveling, the employee must be acting in his/her official capacity as required by his/her work activities. Meal Per Diem will not be reimbursed without an overnight stay.

Standard State Subsistence Rates

The standard state reimbursement rate for meals and lodging (subsistence) is \$120.20 for in-state travel and \$137.30 for out-of-state travel. The payment of sales tax, lodging tax, local tax, or service fees applied to the cost of lodging is allowed in addition to the lodging rate and is to be paid as a lodging expense. Lodging that exceeds the maximum allowed daily subsistence requires Vice Chancellor approval.

The following schedule (effective July 1, 2021) shall be used for reporting allowable subsistence expenses incurred while traveling on official state business:

	In-State	Out of State
Breakfast	\$ 9.00	\$ 9.00
Lunch	\$11.80	\$11.80
Dinner	\$20.50	\$23.30
Lodging (actual, up to)	\$78.90	\$93.20
Maximum Allowed Daily Subsistence	\$120.20	\$137.30

Conditions for Lodging Reimbursement

Prior approval by the agency head or their designee must be obtained to qualify for reimbursement for overnight stays. Supervisory personnel certifying the reimbursement request as necessary and proper must require documentation from the traveler to substantiate that the overnight lodging was necessary and accomplished. The travel reimbursement calculations must involve mileage from the starting address of the

employee's regularly assigned duty station or home, whichever is less, to the final travel destination, to receive approved reimbursement.

Overnight lodging may only be authorized and paid to support business needs and final travel destinations that equal or exceed 35 miles, calculated from the employee's home or duty station, whichever is less, to the final travel destination. "Duty station" is defined as the location where the employee is assigned. The designation of an employee's home as the duty station requires the approval of the agency head.

Each employee is responsible for his or her own request for reimbursement. Specific dates of lodging must be listed on the reimbursement request, which shall be substantiated by a receipt from a commercial lodging establishment.

To be reimbursed for lodging, please provide an itemized hotel check-out receipt with room charge, occupancy taxes and fees. This receipt MUST have the person who is asking for reimbursements name on it. Lodging over 200% will require approval from the Vice Chancellor. No housekeeping tips, food/restaurant charges, vending charges or laundry/dry cleaning service will be reimbursed. Please note if employees are splitting the cost of the room, whoever's name is on the lodging receipt will be the one who gets the reimbursement. It will be up to that employee to reimburse others whom room was shared with not the travel office or its administration.

Excess Lodging

Excess lodging authorization for in-state, out-of-state, and out-of-country travel must be obtained in advance from the agency head or their designee.

Excess lodging is allowed for the following reasons:

- Employee is in a high cost area and the current allowance is insufficient to secure lodging,
- Cost of the excess lodging is less than the cost of lower cost lodging plus transportation costs, or
- Employee or agency deems that lower cost lodging would put the employee at risk for safety or security.

Excess lodging authorization is not allowed for reason of convenience or personal preference for the employee. The employee may exceed the part of the ceiling allocated for lodging without approval from agency head or their designee provided that the total lodging and food reimbursement does not exceed the maximum allowed daily subsistence.

Third Party Lodging

If you choose to use Airbnb or rental for lodging you must provide all details regarding the arrangement, including the amount to be charged, the length of stay, projected cost savings compared to standard lodging rates and contact information. A signed rental agreement, or a reservation and receipt documenting the stay and a receipt (cardholder name must be same as name on reimbursement) showing proof of purchase (name on card, last 4 digits of card number, date of purchase, balance paid in full) is also required. Traveler must provide at least three hotel comparisons to show there was a cost savings to the University otherwise Airbnb or rental for lodging will not be reimbursed.

Meals During Overnight Travel

A state employee may be reimbursed for meals, including lunches, while on official state business when the employee is in overnight travel status.

Employees may be reimbursed for meals for partial days of travel when in overnight travel status and the partial day is the day of departure or the day of return. The following applies:

- Breakfast: depart duty station prior to 6:00 am.
- Lunch: depart duty station prior to Noon (day of departure) or return to duty station after 2:00 p.m. (day of return).
- Dinner: depart duty station prior to 5:00 p.m. (day of departure) or return to duty station after 8:00 p.m. (day of return).
- The travel must involve a travel destination located at least 35 miles from the employee's regularly assigned duty station or home, whichever is less.
- Department may reimburse students/non-employees/employees at a per diem amount lower than state rates but not over the state per diem amounts.
- Meal Per Diem will not be reimbursed without an overnight stay.

Meals and Day-to-Day Activities

State employees may not be reimbursed for meals in conjunction with a congress, conference, assembly, convocation, meeting, or by whatever name called, of employees within a single state agency or institution or between the employees of two or more state agencies or institutions, to discuss issues relating to the employee's normal day-to-day business activities.

Reimbursement for Meals

Each employee is responsible for his or her own request for meal reimbursement. Tips for meals are included in the meal allowance. Each meal reimbursement rate must be listed on the reimbursement request. Departure and arrival times must also be listed on the reimbursement request. The costs of meals included in other related activities (registration fees, conference costs, hotel registration, etc.) may not be duplicated in reimbursement requests. An employee may be reimbursed, if requested, for breakfast even if their lodging establishment offers a free continental breakfast.

If funding sources involve federal or non-state sources and the overseeing grant entities allow travel reimbursement rates that exceed state reimbursement rates and per diem amounts, state agencies shall utilize the state per diem rates only.

Meal Per Diem will not be reimbursed without an overnight stay.

Excess Meals

No excess reimbursement will be allowed for meals unless there are predetermined charges, or the meals were for out-of-country travel. The agency head or their designee may grant excess subsistence for meals for out-of-country travel.

Student Group Meals

For university staff who are traveling with students and will be providing the students a per diem during travel. The amount of per diem per day cannot exceed the state per diem guidelines. In-state \$41.30 per day and Out-of-state \$44.10 per day. The staff member who is responsible for distributing the cash money to the students is required to do the following:

- Create a spreadsheet with student's name, 920# and the amount of money the student is receiving. The student is required to sign the spreadsheet as proof of receiving the money.
- If a travel advance is being used for student group meals any money not used is required to be returned to WCU.
- Student Group Meal Per Diem cannot be requested if staff member is using a Tcard for student meals.

Meals and Refreshments

Meals may be provided and reimbursed only if preplanned as part of the meeting for the entire board, commission, committee, or council while on official state business.

Meals that are provided to the entire board, commission, committee, or council may include required staff who, in the regular course of their duties, are expected to attend the meeting and any other employee whose presence is necessary to accomplish a purpose of the meeting.

Refreshments (e.g., coffee, soft drinks, cookies, doughnuts) may be served at official board meetings. Reimbursement may be paid from state funds for the actual cost not to exceed **\$5.00 per member** and required staff, per meeting per day. "Required Staff" shall be defined as an employee who, in the regular course of his or her duties, is expected to attend the meeting and any other employee whose presence is necessary to accomplish a purpose of the meeting.

Telephone Calls

Long Distance - Employees are not allowed to charge long distance telephone calls of a personal nature to the University, **except as stated below**. All long-distance calls which are to be paid by the University must be made pursuant to the employee conducting official University business.

Reimbursement - Business phone calls are reimbursable under "Other Expenses". Individual calls over **\$5.00** must be identified as to point of origin and destination.

Allowable Personal Calls - An employee who is in travel status for two or more consecutive in a week is allowed one personal long-distance telephone call for each two nights. Reimbursement to the employee may not exceed **\$3.00 for each in-state call** or **\$5.00 for each out-of-state call**. Documentation is required for reimbursement.

Employee Emergency Calls – Employees may use the State network system, state credit card, or may be reimbursed for a personal long-distance call(s) if such call(s) is/are of an emergency nature as determined by the employee's supervisor. An example is a call made when an employee calls home to inform someone that the travel period has been extended beyond original plans due to unforeseen reasons.

Mobile Telephones - Because mobile telephone charges (cellular and digital) are based on measured use, no personal calls should be made on state-owned mobile telephones except in case of emergency as determined by the employee's supervisor. Mobile telephone calls to conduct official state business should only be used when more economical means of telephoning are not reasonably available.

If an employee uses his/her personal mobile telephone in conducting state business, the employee can be eligible for reimbursement when more

economical means of telephoning are not reasonably available. In order to receive reimbursement, the employee must indicate on his/her telephone bill the reimbursable calls, the individuals called, and the nature of calls and submit the telephone bill to their supervisor for approval. If the supervisor approves the calls as State business related, the bill must itemize the calls requesting to be reimbursed for.

Use of Telephone with Computer Hook-ups - Employees traveling on official State business who need to transmit data electronically (including email) or use the internet for State business purposes should use the most efficient manner available, including services available through the State's Information Technology Services (ITS) access.

Hotel/Internet Wi-Fi

Use of hotel internet/wi-fi should be limited to official state business only, receipt is required. The employee is responsible for any personal charges or excess charges.