Policy 2.100
Personal Meals

Responsible Official:  Vice President for Finance/Chief Finance Officer
Administering Division/Department:  Procurement Services
Effective Date:  February 14, 2013
Last Revision:  June 19, 2013

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Overview

The purpose of this document is to provide guidelines with regard to personal meals when traveling on behalf of the University.

Applicability

The Travel Policies apply to faculty, staff, students, and non-employees traveling on behalf of the University and seeking reimbursement or payment for travel-related expenses from Emory University funds, regardless of the funding source.

Policy Details

Traveler Responsibility

It is the responsibility of the traveler to act in a prudent and reasonable manner with personal meals while traveling on behalf of the University.

Responsibility of Higher Level Approvers

Higher Level Approver must ensure that:

- the traveler is aware of the Emory Travel Policy in advance of the travel;
- travel expenses were incurred while conducting authorized University business;
- travel expenses were necessary, reasonable and consistent with University policies and the stated business purpose;
- an expense report includes the required documentation; and
- travel expenses meet any and all Sponsored Program guidelines, if applicable.

Personal Meals

Personal meals are defined as meal expenses incurred when traveling on business and should only be considered for the days and hours of the actual business trip.

1) Travelers can expense their personal meals according to actual and reasonable costs accompanied by required documentation. International travelers may claim actual costs or a daily per diem, using the per diem rate set by the United States State Department. See section 2.100.4 for per diem guidelines.
2) Only in rare circumstances should an individual traveler’s full day’s travel meals, taxes and tips exceed $100. The cost of meals varies substantially from city to city and within cities, and expenses may vary widely based on several factors relating to the purpose of a trip. This guideline represents the average amount considered adequate for meal expenses and is not intended to be considered a fixed amount if expenses are less. In rare cases, when this maximum limit is exceeded, written justification may be required to be included in the expense report at the discretion of the Chief Business Officer or his or her designee.

3) Mixing meal expense methods (per diem or actuals) for the same trip is not allowed. If a traveler claims per diem, he/she should not under any circumstances use the Emory corporate card to pay for meals. When using per diem, travelers should use personal funds to pay for meal expenses.

4) Alcoholic beverages, as identified by required documentation of meals, must be accounted for separately from meal expenses on the Expense Report, and will be charged to a separate account code.

5) Any missing required receipts for meals require that the “missing receipt” box be checked within the expense report, unless a daily per diem will be claimed for the entire trip in lieu of receipts.

6) When multiple employees are involved, the highest ranking employee of the hosting organization should incur the expense and submit it for reimbursement.

7) When personal funds are used for individual meals, each separate expense and receipt must be listed individually on the expense report with the merchant name, date and proper receipt attached. No bundling or totaling of individual meals into one lump sum for the day or trip.

**Per Diem**

No domestic per diem will be reimbursed, except in the case of guests visiting Emory from more than 50 miles away. See guest policy below.

Per diem may only be employed, in lieu of actual expenses, in the case of international business travel. Travelers should not use corporate card for per diem meals.

With rare exception, travelers should not elect to use per diem during international conference travel.

Reimbursement on a per diem basis is the payment of a flat sum to cover meal and incidental expenses each day in lieu of actual costs. Meals & Incidental Expenses make up the per diem rate. You should familiarize yourself with these elements prior to a trip:

Meals – Expenses for breakfast, lunch, and dinner and related tips and taxes (specifically excluded are entertainment expenses, and any expenses incurred for other persons).

Incidental Expenses Covered Under the Per Diem Include: Fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards, or stewardesses and others on ships and carriers, and hotel servants in foreign countries.

Transportation between places of lodging or business and places where meals are taken if suitable meals can be obtained at the lodging site (does not include rental car if the traveler has retained a rental car for the trip).

With international per diem, the traveler is not required to provide receipts for meals and incidentals.

Maximum per diem rates are established based on the federal fiscal year (October 1 – September 30) and vary by country and city. Be sure to use the correct rate schedule for the dates of travel. Those rates can be found here:

http://aoprals.state.gov/web920/per_diem.asp

NOTE: Any location not listed for per diem under a country takes the “Other” rate administered and published for that country. An unlisted suburb of a listed location takes the “Other” rate, not that of the location of which it is a suburb.

Per diem amounts must be pro-rated for partial travel days and/or for meals provided as a part of a registration fee.

For international travel, a reasonable allocation is 20%/30%/50% of the daily rate for breakfast/lunch/dinner, respectively.

If an employee is claiming per diem while traveling but entertains individuals on behalf of the University during that trip, they may submit that business meal receipt along with an expense report for reimbursement provided they reduce the daily per diem amount for that meal by the pre-determined % allocation (see above).

This applies when hosting an event for individuals outside of the university, and or when hosting a group business meal with non-Emory employees present (e.g. a donor dinner or an admissions reception).

**Calculating Travel Per Diem**

The applicable per diem rate for each day of travel shall be determined by the travel status and location of the
employee at 12:00. For example, if a traveler is in Lima, Peru at 12 midnight, the per diem rate for that day should be that of Lima, Peru. If a traveler starts his/her day in Tokyo, Japan, but is in Singapore at midnight, the Singapore rate should be used.

When lodging is required, the applicable maximum per diem rate shall be the maximum rate prescribed for the destination location, or a stopover point where lodging is obtained while en route to, from, or between locations. Only one per diem rate is applicable to a calendar day. Note: The University does not reimburse lodging on a per diem basis. Actual lodging receipts are required.

**Per Diem for Guests**

Domestic Per Diem is an acceptable method of reimbursement for guests visiting the University. It should be applied as follows:

Domestic per diem can be employed for guests coming to Emory University, from out of state or a distance greater than 50 miles from campus. It is not applicable for local (within 50 miles) guests. These guests would be reimbursed directly for actual expenses.

The allowable Per Diem rate would be linked to the current Meals & Incidental Expense rate (no lodging) for zip code 30322, found at [www.gsa.gov/portal/content/104877](http://www.gsa.gov/portal/content/104877)

Participants must follow all other per diem policies, including reducing the per diem for meals provided on-site.

Lodging costs, if appropriate and allowable, must be paid through direct reimbursement.

**Related Links**

- Current Version of This Policy: [http://policies.emory.edu/2.100](http://policies.emory.edu/2.100)
- US Department of State ([http://aoprals.state.gov/web920/per_diem.asp](http://aoprals.state.gov/web920/per_diem.asp))
- GSA Local Rates ([http://www.gsa.gov/portal/content/104877](http://www.gsa.gov/portal/content/104877))

**Contact Information**

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<th>Subject</th>
<th>Contact</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procurement and Payment Services</td>
<td>Customer Care</td>
<td>404-727-5400</td>
<td><a href="mailto:actspay@emory.edu">actspay@emory.edu</a></td>
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**Revision History**

- Version Published on: Feb 13, 2013
- Version Published on: Feb 13, 2013
- Version Published on: Mar 31, 2010 (*Original Publication*)

Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit policies.emory.edu to ensure that you are relying on the current version.