

County Travel Expense Policy Personnel Policy and Procedure Manual, Chapter 6, Section 2

You may obtain a complete copy of the County’s travel expense policy from the County’s Internet or Intranet (under Employee Resources Department) or from your supervisor, payroll personnel or Employee Resources Department.

Below are some of the important components of the meal reimbursement policy for your reference. This is not all inclusive so please refer to the Personnel Policy and Procedure Manual for complete details.

MEAL REIMBURSEMENT REFERENCE – County issued procard (credit card) cannot be used for purchasing meals due to complexities with IRS taxation issues.

Meal claims will be paid at a per diem rate and the claims must be reasonable, necessary and closely represent the amount actually spent. Allowable:

- **Breakfast** – departure must be before 6:00 a.m.
- **Lunch** – departure must be before 10:30 a.m. and return after 2:30 p.m.
- **Dinner** – employee must return after 7:00 p.m. or depart his/her headquarters for overnight travel before 6:00 p.m.
- Meals consumed **outside Marathon County** on County business related activities
(Meals consumed inside Marathon County on County business related activities **may be approved at the discretion of the County Administrator or his/her designee.**)
- **Tips not to exceed 20%** of the meal cost. Tax and tip are part of the total meal cost.
- Any expenditure for a spouse or guest or for alcoholic beverages is **NOT** reimbursable.
- Where a consistent pattern of meals claimed at the maximum is noted, the supervisor may require the employee to submit receipts in the future to document the amount claimed.

Meals Provided - The maximum per meal allowance will be deducted from the total daily per diem if the meal is included as part of the airfare, training, registration, conference, etc.

Taxability of Meals – Non-overnight meals will be taxable income. Overnight meals will be considered non-taxable in accordance with IRS rules.

Under the IRS guidelines, meal reimbursements for business meetings that include a third-party or non-county employee as defined above, are not taxable to the individual if submitted for reimbursement within 60 calendar days of the date incurred.

Expense Form - Employees must submit the Statement of Expenses Incurred for Marathon County form in order to receive reimbursement.

The maximum amounts for each meal are as follows:

	<u>In-State Rate</u>	<u>Out-of-State Rate</u>
Breakfast	\$ 8	\$10
Lunch	\$10	\$12
Dinner	<u>\$15</u>	<u>\$20</u>
Total	\$33	\$42

When an employee claims reimbursement for two or more meals in a day and exceeds the maximum on one or more meals, the employee may claim per diem for each allowable meal on that day not to exceed actual costs of meals. . An employee must be eligible and request reimbursement for three meals to be eligible for the full daily per diem rate. Meals provided as part of the airfare, training, registration, conference, etc. are not eligible for reimbursement. Receipts are not normally required. Each day is considered separately for application of this policy. If meal maximums are not reached on one day, the savings do not accrue and cannot be applied to expenses claimed on another day or for other costs such as lodging.

MILEAGE REIMBURSEMENT - Refer to County’s Travel expense policy for insurance requirements for regular and incentive rates.