

#### 5.07.0 — Travel Reimbursement

Reimbursable amounts for long-term subsistence will be authorized when a traveler incurs expenses in one location arising from the use of establishments catering to the long-term visitor. Employees on long-term field assignment can obtain the breakdown of reimbursements by contacting Accounts Payable.

Short-term reimbursement will be authorized when circumstances and duration of travel are such that the traveler incurs expenses arising from the use of good, moderately priced establishments catering to the general public. Short-term travel reimbursement is intended for trips of such duration that weekly or monthly rates are not obtainable. The guidelines for computing these expenses are as follows:

#### 5.07.1 — In-State Travel

In computing the allowance for travel, the following maximum reimbursement may be allowed:

##### *Meals*

Up to \$50 for meals may be reimbursed for each complete 24-hour period. Itemized claims for reimbursement up to this amount may be paid. A receipt must substantiate any single meal expense of \$25 or more.

For travel that is less than 24 hours in duration, a meal allowance may be claimed as follows:

- \$10 Breakfast - if travel begins before 7 a.m.
- \$25 Dinner - if travel extends past 6 p.m.

Expenses must be incurred more than 25 miles from the employee's normal work location. Employees who travel for less than 24 hours may not claim any lunch allowance except as allowed in section 5.09.0 (Business-Related Meals) or 5.09.1 (Meals of Appointees).

Effective January 1, 2007, meal reimbursements for travel of less than 24 hours that does not require an overnight stay or substantial sleep/rest are to be reported as taxable income. According to IRS regulations such meal costs are considered "personal" rather than "business" expenses and the reimbursements are subject to federal and state income and applicable Social Security/Medicare taxes.

Up to \$50 for meals may be reimbursed for each complete 24-hour period. For travel that occurs in the last fractional part of a period of travel of more than 24 hours, meal costs may be claimed, if itemized, as follows:

- \$10 Breakfast - if travel extends past 9 a.m.
- \$15 Lunch - if travel extends past 2 p.m.
- \$25 Dinner - if travel extends past 6 p.m.
- \$50 Total - per 24-hour period

If meals are included in registration fees, subsistence expenses should not be claimed for those meals (e.g., if one lunch is included, reduce the daily subsistence amount by \$15). A copy of the conference agenda and registration form should be submitted with the travel expense claim showing conference provided meals.

To receive a full subsistence allowance reimbursement, an employee must be on travel status for a full 24-hour period. Figure a 24-hour period from the time of departure on day #1 to the same time on day #2, and to the same time on each succeeding day. (Note: Time of departure on travel claims may be expressed as one hour earlier than airplane departure time.)

### *Lodging*

If travel extends overnight, actual lodging costs (supported by a voucher) will also be reimbursed. Whenever feasible, employees should obtain lodging at establishments offering discounted rates for university employees when such rates are favorable for the area.

When traveling on university business, employees may be entitled to a government room rate, if available. Be sure to request this reduced rate when making reservations. Once the reservation has been made, present the Claim for Exemption from Transient Occupancy Tax form upon checking into the hotel. The hotel may elect to use their own form (either is acceptable). State employee identification will be required at check-in time.

When the lodging receipt indicates there were two people in the room, a notation should be made on the Travel Expense Claim indicating:

- the room was shared with another CSU employee and state their name (in this case the full rate will be allowed)
- the room rate has been reduced to the single rate (because the person who shared the room was not a CSU employee)
- The single rate and double rate are the same price regardless of how many people were in the room. Check with the hotel and see if they offer two different rates.

### *Incidentals*

An additional \$5 for incidentals may be claimed for each 24-hour period. It is recommended, but not mandatory, that the incidental expenses be itemized in accordance with IRS rulings. The term "incidentals" includes, but is not limited to, laundry expenses and tips for services such as waiters and baggage handlers. Employees who travel for less than 24 hours may not claim incidentals.

To report subsistence on the travel claim, place lodging, meals and incidentals in the appropriate columns.

Refer to section 5.13.0 for policies pertaining to attendance at conventions, conferences or business meetings.

#### 5.07.2 — Out-of-State Travel

The maximum reimbursement for meals for each complete 24-hour period is limited to \$50 for out-of-state travel. Reimbursement of meals for partial days are computed as explained in section 5.07.1 (In-state Travel). Actual amounts should be reported, with any single item of expense for \$25 or more substantiated by a receipt.

Up to \$5 may be claimed for incidentals for every 24-hour period spent on travel status.

Employees will be authorized actual lodging expenses if supported by a hotel receipt. When the lodging receipt indicates there were two people in the room, a notation should be made on the Travel Expense Claim indicating:

- The room was shared with another CSU employee and state their name (in this case the full rate will be allowed).
- The room rate has been reduced to the single rate (because the person who shared the room was not a CSU employee).
- The single rate and double rate are the same price regardless of how many people were in the room. Check with the hotel and see if they offer two different rates.

To report subsistence on the travel claim, place lodging in Column (4) and meals in Column (5) under their respective titles, and incidentals in Column (6).

### 5.07.3 — Chancellor's Office Claims

For reimbursement of travel expense to be paid by the Chancellor's Office, the following procedure applies:

After travel has been completed, a Travel Expense Claim must be submitted to Accounts Payable for reimbursement to the traveler in the routine manner. The department is to contact the Chancellor's office for the required authorization code and complete the appropriate state expense form. The authorization code, [State of California claim form](#), and a complete copy of the travel expense claim are to be submitted to SDSU Accounting Services. This packet will enable Accounting Services to initiate an invoice to the Chancellor's Office for reimbursement. Upon receipt of the Chancellor's Office reimbursement, SDSU Accounting Services will apply the funds to the appropriate department account.