

Section Four: Meals and Incidental Travel Expenses

4.1 General

Generally, meals are reimbursable on a per diem basis (not actual expenses) for overnight official business travel outside the Traveler's Primary WorkStation. When filing an expense report in the TTE system, the travel allowance functionality will assist the Traveler in obtaining the proper per diem amounts based upon travel to specific cities. For specific information on filing an expense report and utilizing travel allowance functionality, visit the SAO Travel Training page on the SAO website. Per Diem expenses do not require receipts to be provided.

Reasonable incidental travel expenses, also known as incidentals, are reimbursed separately from Per Diem Rates for In-State or Out-of-State travel; incidental travel expenses are included in International Per Diem Rates and are not separately reimbursed. ([See Appendix C](#))

- A) **In-state and Out-of-state travel per diem rates** include the cost of meals, taxes and tips on meals and follows the appropriate GSA per diem rates for a given geographical area. These rates, as well as a breakdown by meal, can be found on the [GSA website](#). (Incidentals are not included)
- B) **International per diem rates** include the cost of meals, taxes, tips on meals and other travel incidental expenses (See [Appendix A](#).) and follows the appropriate GSA per diem rates for a given geographical area. (Incidentals are included in the per diem rates.) These rates, as well as a breakdown by meal, can be found on the [GSA website](#).

4.2 Meal Reimbursement Amounts when Traveling

Employees traveling within the State of Georgia or Out-of-State (United States and Canada) are paid a per diem amount designed to cover the cost of meals (including taxes and tips), based on the number of meals per day for which the traveler is eligible. Employees traveling internationally are paid a per diem amount designed to cover the cost of meals (including taxes and tips) and specific non-meal travel incidentals. (Please see Appendix A for more information regarding international travel. Links to current per diem rates are located on the SAO Travel website.)

Travelers who are provided meals during the course of travel as part of a conference fee, or when hosting or are hosted by another party while on travel status, must deduct the corresponding, applicable meal rate from their per diem reimbursement claim for each meal provided.

Meal adjustments include those provided by hotels, meetings, conferences, or any other source. If a continental breakfast, lunch, dinner, or reception is offered as part of the travel and the food/timing is sufficient to serve as a meal, the traveler must reduce the per diem by the appropriate allowance amount. If a Traveler has medical restrictions and cannot eat a meal provided by any source while traveling, the Traveler should make every effort to have the source facilitate their needs. If the source does not or cannot honor the request, the Traveler is not required to deduct the applicable meal allowance from the per diem. However, the Traveler must include a note or other documentation with the Travel Expense Reimbursement form documenting this

information.

For non-employee meal reimbursements, Agencies must designate an approver(s) who will be accountable for the review and approval of the non-employee travel statements. Please refer to the Policy on Other Meals and Incidental Expenses for Authorized Non-State Employees on the [SAO Website](#).

4.3 Meal Per Diem: In-State Georgia

Travelers traveling within the State of Georgia are eligible for up to \$50.00 of per diem to cover the cost of three (3) meals per day. Incidentals are not included in the per diem rate. The per diem rate applies to all cities in Georgia. Per Diem Allowance are set forth by the Statewide Travel Policy and will follow the "Standard" GSA per diem rates, based on approval from SAO/OPB.

Breakfast = \$13.00 Lunch = \$14.00 Dinner = \$23.00

4.4 Meal Per Diem During OVERNIGHT Travel

Travelers traveling overnight, either in-state or out-of-state, are eligible for 75% of the total per diem rate on the first and last day of travel. For example, if the per diem rate allows a \$50 total reimbursement, \$37.50 would be allowable on a travel departure or return day ($\$50 \times .75 = \37.50) As a result, the time of departure and time of return are not considerations for calculating the Meal Per Diem when associated with overnight travel.

When meals are provided to a Traveler in conjunction with out-of-state travel events on a travel departure or return day, the meals per diem reimbursement rate is reduced by the amount of the provided meal(s) after the 75% proration. For example, if the per diem allows a \$50 total reimbursement, and lunch was provided at no cost on a travel departure or return day, the total allowable reimbursement for that day would be \$23.50 [$\$50 \times .75 = \37.50 less \$14 lunch = \$23.50].

The per diem allowance for Georgia is \$50. Out-of-State per diem allowances follow the GSA rates.

For trips involving multiple travel destinations, base the reduction on the per diem rate in effect where the night was spent, as follows:

- Departure Day: Where the Traveler spends that night.
- Return Day: Where the Traveler spent the night before returning to their Residence or Primary WorkStation.

As a reminder, the time of departure and time of return are not considerations for calculating the Meal Per Diem when associated with overnight travel.

4.5 Meal Per Diem During NON-OVERNIGHT Travel

Travelers on state business who travel **more than 50 miles** from their Residence on a work assignment, AND are away for **more than twelve (12) hours**, may receive the total eligible per diem allowance for that day, even when there is no overnight lodging. The per diem allowance must, however, be adjusted for any meals provided to the Traveler, as stated in Sec. 4.2, above.

For travel without an associated overnight stay, the meal per diem rate will be determined by the location of the last business stop of the date of travel. Mileage should still be reimbursed.

4.6 Meetings

Please refer to the Accounting Policy on Other Meals and Incidental Expenses for Authorized Non-State Employees on the [SAO Website](#).

4.7 Employee Group Meals

Please refer to the Accounting Policy on Other Meals and Incidental Expenses for Authorized Non-State Employees on the [SAO Website](#).

4.8 Non-Employee Group Meals

Please refer to the Accounting Policy on Other Meals and Incidental Expenses for Authorized Non-State Employees on the [SAO Website](#).

4.9 Special Meals

Please refer to the Accounting Policy on Other Meals and Incidental Expenses for Authorized Non-State Employees on the [SAO Website](#).