

SAINT JOHN'S UNIVERSITY MEAL PER DIEM POLICY
(For coordinate areas, this policy applies only to SJU housed budgets)

TRAVEL MEALS

The purpose of the per diem allowance is to compensate the Traveler for daily meal expenses incurred when traveling overnight. Employees in travel status on University business (travel requiring an overnight stay) will be reimbursed a flat per diem rate for travel related meal expenses. Per diem reimbursements do not require itemized receipts. Reimbursements will be determined by SJU and Per Diem daily amounts are shown below. Please use these amounts as they do differ from the maximum allowed by the IRS. Email notification will be sent if there are any changes in the future.

The University uses the High-Low method to determine the amount our employees receive for meals and incidentals when traveling on University business. The current meals and incidentals rate is **\$45** per full day of travel unless the city you visited is on the high localities list (please see end of policy for list of these cities and effective dates). The current high localities rate is **\$58** per full day.

Meal	Regular	High Cost City
Breakfast	\$8.00	\$11.00
Lunch	\$12.00	\$16.00
Dinner	\$22.00	\$28.00
Incidentals	\$3.00	\$3.00

MORE ABOUT MEAL PER DIEMS

Maximum meal rates include taxes and tips. Employees are not required to deduct the incidental amount included in the per diem rate when determining the maximum meal per diem rates. The rate includes *Incidentals*. These are:

- Fees and tips for persons who provide services, such as fees and tips given to waiters, porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries.
- Laundry, dry cleaning, and pressing of clothing.

Employees may not submit additional expenses for meals or incidentals. When some or all meals are provided to the traveler (i.e. by the conference, seminar, business meal, etc.), a prorated per diem for meals and incidental expenses will be available only for the meals that are not provided. In the event a meal is provided, such as lunch during a conference and the employee chooses to eat elsewhere, that meal is not reimbursable.

Travel begins when the employee leaves their home/office for their trip destination. If the employee's first and/or last travel days are less than a full day, the per diem for those days is pro-rated according to the following table:

Time Intervals	Departure	Return
Before 9 a.m.	Full Day	Breakfast Only
9 a.m. to 3 p.m.	Lunch and Dinner	Breakfast and Lunch
3 p.m. to 7 p.m.	Dinner Only	Full Day
After 7 p.m.	Incidental Amount Only	Full Day

MORE ABOUT MEAL PER DIEMS CONTINUED

The full incidental amount is allowed for each day of travel whether it is a partial day of travel (typically the 1st and last day of travel) or a full day of travel.

If an employee combines business travel with personal travel, the per diem is only paid for the business portion of the trip.

Foreign Travel

Foreign travel reimbursements will be made in accordance with the IRS foreign per diem amounts as published on the IRS web site. http://aoprals.state.gov/content.asp?content_id=184&menu_id=78

Go to the following IRS web site for the breakdown of meals and incidentals

http://aoprals.state.gov/content.asp?content_id=114&menu_id=81

Do NOT charge per diem meals on corporate credit cards or P-cards for yourself or other employees. Per Diem meals must be paid personally by the employee, and the employee will then be reimbursed using the per diem process.

LODGING EXPENSES

Meal per diem policy does not cover lodging. Please refer to the travel policy for guidelines related to lodging.

SNACKS AND OTHER INCIDENTAL ITEMS

Miscellaneous refreshments outside of regular meals (i.e. coffee, water, and soda), snacks, mini-bar, and other incidental items such as magazines, toiletries, and medicine are considered personal items and are not reimbursable.

MEALS DURING A SINGLE-DAY TRIP (SEE TRAVEL POLICY)

BUSINESS MEALS NOT COVERED UNDER THE PER DIEM POLICY

Business meals should be charged to the employee's corporate card or P-card if available. If employee does not have a corporate card or P-card, then the employee will be reimbursed by completing the travel expense reimbursement form. Proper documentation for business meals is required – itemized receipts, guest information and business purpose. Business meals include:

- Employee meeting with donors.
- Meetings with prospective employee or external contacts with a business purpose involved.

PER DIEM EXAMPLES

EXAMPLE 1

Example 1 (shown below) - An employee, John Doe, leaves for a business trip on Monday at 5 p.m. On Tuesday, the employee pays for a business dinner meal** for himself and two donors, which is charged on the employee's P-card. The employee must deduct the dinner per diem amount from the total daily per diem for Tuesday before submitting it for reimbursement.

Calculation for reimbursement for this business trip is as follows:

	<u>Monday</u>	<u>Tuesday</u>
Total per diem	\$45	\$45
Adjustments	<u>(20)</u> – left after 5 pm	<u>(22)</u> – (business dinner paid on P-card)
Net per diem	\$25 (dinner & incidentals)	\$23 (breakfast, lunch & incidentals)

****Note – the business meal would be processed by our current procedures through the employee's credit card, P-card or travel expense reimbursement form. (Itemized receipt, listing of attendees and business purpose is required.)**

EXAMPLE 2

Example 2 (shown below) – An employee leaves at 10:30 a.m. on a Tuesday for a conference and returns home Thursday at 2:30 p.m. Breakfast and lunch are provided at the Wednesday all day conference. Per Diem reimbursement calculation:

	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>
Total per diem	\$45	\$45	\$45
Adjustments	<u>(8)</u> – left after 9 am	<u>(20)</u> – breakfast/lunch	<u>(22)</u> - returned before 3 pm
Net per diem	\$37	\$25 provided at conf	\$23

EXAMPLE 1

St. Johns University
 Accounts Payable Wimmer 201
 Collegeville MN 56321 320/363/2995

SJU Travel Expense Reimbursement Form

Name JOHN DOE Travel date/s 5/18/09 to 5/19/09
 Department INSTITUTIONAL ADVANCEMENT Meeting site City/State MADISON, WI
 Travelers ID Number 900000000
Purpose of travel MEET WITH DONORS – JANE SMITH & SUE JONES

*****ATTACH ALL ORIGINAL RECEIPTS *****
 FOREIGN TRANSACTIONS INCLUDE BANK/CREDIT CARD STMT VERIFYING EXCHANGE TO U.S. CURRENCY

Date	5/18	5/19				TOTALS
Registration Fee						
Hotel/Lodging (attach original statement)	150.00					**150.00
Per Diem Breakfast		8.00				8.00
Lunch		12.00				12.00
Dinner	22.00					22.00
Incidentals	3.00	3.00				6.00
Business Meals Breakfast						
Lunch						
Dinner		67.00				**67.00
Airfare						
Total air miles						
Rental Car						
Personal Car	189.75	189.75				379.50
Complete personal car use mileage log on the back of this form.						
Taxi and other						
Parking						
Other (specify)						

Total Travel Expenses \$ 644.50
Less expenses paid by SJU \$ **217.00 (pd on employee's P-card)
Net Amount Due Traveler \$ 427.50

Check Payable to: JOHN DOE Account #'s to be charged
 Legal Tax Address 1234 PARK PL \$ 427.50 acct # 66666 - 71501
ST CLOUD MN 56301 \$ _____ acct # _____ - _____
 \$ _____ acct # _____ - _____

Travelers Signature _____
 Dept Heads Signature _____

Allow 6 business days for processing

Individuals are not to approve their own requests. Requests cannot be processed without the appropriate signatures.

EXAMPLE 2

St. Johns University
 Accounts Payable Wimmer 201
 Collegeville MN 56321 320/363/2995

SJU Travel Expense Reimbursement Form

Name JOHN DOE Travel date/s 5/19/09 to 5/21/09
 Department INSTITUTIONAL ADVANCEMENT
 Travelers ID Number 900000000 Meeting site City/State MADISON, WI
Purpose of travel ATTEND CONFERENCE FOR BANNER TRAINING

*****ATTACH ALL ORIGINAL RECEIPTS *****
 FOREIGN TRANSACTIONS INCLUDE BANK/CREDIT CARD STMT VERIFYING EXCHANGE TO U.S. CURRENCY

Date	5/19	5/20	5/21			TOTALS
Registration Fee	200.00					**200.00
Hotel/Lodging (attach original statement)	150.00	150.00				**300.00
Per Diem	Breakfast		8.00			8.00
	Lunch	12.00		12.00		24.00
	Dinner	22.00	22.00			44.00
	Incidentals	3.00	3.00	3.00		9.00
Business Meals	Breakfast					
	Lunch					
	Dinner					
Airfare						
Total air miles						
Rental Car						
Personal Car	189.75		189.75			379.50
Complete personal car use mileage log on the back of this form.						
Taxi and other						
Parking						
Other (specify)						

Total Travel Expenses \$ 964.50
Less expenses paid by SJU \$ **500.00 (pd on employee's P-card)
Net Amount Due Traveler \$ 464.50

Check Payable to: JOHN DOE Account #'s to be charged
 Legal Tax Address 1234 PARK PL \$ 464.50 acct # 66666 - 71501
ST CLOUD MN 56301 \$ _____ acct # _____ - _____
 \$ _____ acct # _____ - _____

Travelers Signature _____
 Dept Heads Signature _____

Allow 6 business days for processing

Individuals are not to approve their own requests. Requests cannot be processed without the appropriate signatures.

EXAMPLE 2 continued**Personal Car Use Mileage Log**

Date	Beginning Mileage	Ending Mileage	From	To	Total Miles	X \$.55/mile
5/19	57,500	57,845	SJU	Madison, WI	345	189.75
5/21	57,845	58,190	Madison, WI	SJU	345	189.75
Total						\$379.50

PER DIEM

The University uses the High-Low method to determine how much our travelers receive for meals and incidentals when traveling on University business. The current Meals & Incidentals rate is **\$45** per full day of travel unless the city you visited is on the High Localities list. The current High Localities rate is **\$58** per full day. <http://www.irs.gov/pub/irs-pdf/p1542.pdf>

Meal	Regular	High Cost City
Breakfast	\$8.00	\$11.00
Lunch	\$12.00	\$16.00
Dinner	\$22.00	\$28.00
Incidentals	\$3.00	\$3.00

HIGH - LOW PER DIEM AMOUNTS 2008-2009

Travel during the period of October 1, 2008 to September 30, 2009

M&IE

High-cost localities \$58

All other localities \$45

High Cost Localities and Effective Dates

State	Key city
Arizona	Phoenix/Scottsdale
	(January 1-April 30)
	Sedona
	(March 1-April 30)
California	Napa
	San Diego
	(January 1-August 31)
	San Francisco
	Santa Barbara
	Santa Monica
	South Lake Tahoe
	(December 1-March 31)
Colorado	Aspen
	(December 1-April 30)
	Crested Butte/Gunnison
	(December 1-March 31)
	Silverthorne/Breckenridge
	(December 1-April 30)
	Steamboat Springs
	(December 1-March 31)
Telluride	
(October 1-March 31)	
District of Columbia	Vail
	(December 1-July 31)
	Washington D.C.
	(also the cities of Alexandria, Falls Church, and Fairfax)
	(See also Maryland and Virginia)
Florida	Fort Lauderdale
	(October 1-April 30)
	Fort Walton Beach/DeFuniak Springs
	(June 1-July 31)

High Cost Localities and Effective Dates Continued

State	Key city
Florida	Key West
	Miami
	(October 1-February 28)
	Naples
	(February 1-March 31)
	Palm Beach
	(December 1-April 30)
Illinois	Chicago
Maryland	Baltimore City
(For the counties of Montgomery and Prince Georges, see District of Columbia)	Cambridge/St. Michaels
	(May 1-August 31)
	Ocean City
	(June 1-September 30)
	Washington, DC Metro Area
Massachusetts	Boston/Cambridge
	Martha's Vineyard
	(June 1-August 31)
	Nantucket
	(June 1-September 30)
New York	Floral Park/Garden City/ /Glen cove/Great Neck/Roslyn
	Manhattan
	(boroughs of Manhattan, Bronx, Kings, Queens, Brooklyn, and Steten Island)
	Saratoga Springs/Schenectady
	(July 1-August 31)
	Tarrytown/White Plains/ New Rochelle/Yonkers
Pennsylvania	Philadelphia
Rhode Island	Jamestown/Middletown/Newport
	(June 1-September 30)
Utah	Park City
	(January 1-March 31)

High Cost Localities and Effective Dates Continued

State	Key city
Virginia	Washington DC Metro Area
	(Cities of Alexandria, Falls Church and Fairfax)
Washington	Seattle