201.I Meals –Prior to October 5, 2015

Statement of Policy
Claims for meals shall represent actual, reasonable and necessary expenses. Payment/Reimbursement for alcoholic beverages is not allowed. Tax and tips (limited to 15%) are included in the maximum allowable amount. When an employee is entitled to two or more consecutive meals in a day, he/she may exceed the allowable maximum per meal provided the total amount does not exceed the maximum allowed per day. Savings do not accrue and cannot be applied to expenses claimed another day. Meals included in the cost of conference registrations, lodging, etc. are not separately reimbursable unless the traveler is restricted to a special diet for medical reasons and provides a doctor's note in their receipt packet. Diet restrictions made for personal reasons (e.g. low-carb, vegetarian) do not qualify for this exception. Employees may not claim meal expenses for other employees unless business is conducted during the meal and the Hosted Meal documentation requirements are met. If it is not a Hosted Meal, as outlined below, each employee is expected to pay for his/her own meals and request reimbursement.

Note: Sponsored projects (e.g., fund 144 or 133) are subject to the terms and conditions of the specific award, as well as applicable program guidelines, which may restrict use of funds for certain types of expenses. Please contact the RSP accountant for your award with any questions.

Meal Maximums and Eligibility
Meal payment/reimbursement for university employees and job candidates is limited to the maximums listed below. Receipts are not required for personal meals within the allowable limits. Meals for non-UW employees are not restricted but must be reasonable and in accordance with the Divisional Business Office policy.

Rates for expenses incurred on or after 07/01/2013
(Maximums are inclusive of tax and tip.)

<table>
<thead>
<tr>
<th></th>
<th>Breakfast</th>
<th>Lunch</th>
<th>Dinner</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>In-State</strong></td>
<td>$8</td>
<td>$10</td>
<td>$20</td>
<td>$38</td>
</tr>
<tr>
<td><strong>Out-of-State</strong></td>
<td>$10</td>
<td>$15</td>
<td>$25</td>
<td>$50</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Eligibility Times while in Travel Status</th>
<th>Leave Before</th>
<th>10:00AM</th>
<th>10:30AM</th>
<th>6:00PM (See note below)</th>
<th>6:00AM</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Eligibility Times while in Travel Status</strong></td>
<td>Return After</td>
<td>10:00AM</td>
<td>2:30PM</td>
<td>7:00PM</td>
<td>7:00PM</td>
</tr>
</tbody>
</table>

Note: Alaska and Hawai’i are considered domestic locations in regards to meal and lodging maximums.

Note: Provided the individual is departing for overnight travel prior to 6:00PM.

At the discretion of the Divisional Business Office, employee/job applicant meal claims in excess of the maximums may be reimbursed if supported by a receipt and a reasonable explanation. A meal
expense exceeding the maximum is generally considered reasonable if the circumstances leading to the additional cost are outside of the employee’s control.

**International Meal Maximums**

For foreign travel, including US possessions (e.g. Puerto Rico), separate dollar maximums apply for meals. The daily meal maximum for specific locations and dates can be found at [http://www.defensetravel.dod.mil/site/perdiemCalc.cfm](http://www.defensetravel.dod.mil/site/perdiemCalc.cfm). The daily maximum is located in the “Local Meals” column. When claiming individual meals, calculate the maximum allowed based on the percentages below:

*The daily maximums are prorated as follows:*

<table>
<thead>
<tr>
<th></th>
<th>Breakfast: 20%</th>
<th>Lunch: 30%</th>
<th>Dinner: 50%</th>
</tr>
</thead>
</table>

**Example:** While travelling to Banff, Canada, the daily meal maximum is $86 in the chart below. Using the above percentages, a traveler is allowed $17.20 for breakfast, $25.80 for lunch and $43.00 for dinner.

<table>
<thead>
<tr>
<th>Locality</th>
<th>Seasons (Beg-End)</th>
<th>Maximum Lodging</th>
<th>Local Meals</th>
<th>Proportional Meals</th>
<th>Local Incidental</th>
</tr>
</thead>
<tbody>
<tr>
<td>BANFF</td>
<td>01/01-12/31</td>
<td>305</td>
<td>86</td>
<td>49</td>
<td>21</td>
</tr>
<tr>
<td>CALGARY</td>
<td>06/01-09/30</td>
<td>353</td>
<td>98</td>
<td>55</td>
<td>24</td>
</tr>
</tbody>
</table>

**Hosted Meal**

When business must be conducted during meal-time hours, employees may purchase meals on behalf of others if one of the following apply:

- The meeting was held in the headquarters city of the majority of the attendees and business could not be effectively conducted without the inclusion of a meal.
- The meal was provided in the headquarters city and a mealtime speaker was scheduled.
- Business was conducted during the meal.
- Facilities were not available near the meeting location for the attendees to eat on their own.

Standard meal maximums apply. See [Meal Maximums and Eligibility](#).

**Note:** Itemized receipts are required for all hosted meals.

**Meals during Single-Day Trips**

Reimbursement for meals in connection with same day travel (no overnight lodging involved) may be considered tax-reportable income, depending on the circumstances. Reimbursement is not tax-reportable if UW business is conducted during the meal. In such cases, the claimant must document the business purpose as well as the names of the individuals in attendance.
Receipt/Documentation Requirements
Receipts are not required for personal meals within the allowable limits; however, certain circumstances do require receipts and documentation:

<table>
<thead>
<tr>
<th>Type of Meal</th>
<th>Receipt/Documentation Requirements</th>
</tr>
</thead>
</table>
| **Hosted Meal**                   | • UW - Madison business purpose  
• Itemized receipt  
• List of attendees  

*Note: Some Divisional Business Offices may require the use of the Events - Meal Payment Form.* |

| Meal Exceeding the Allowable Maximum | • Itemized receipt  
• Justification of overage  
• Divisional Business Office approval |

| Meals during Single-Day Trips      | • If business was conducted during the meal:  
• UW – Madison business purpose  
• List of attendees  

*Note: If business was not conducted during the meal, reimbursement is considered tax-reportable income for the individual.* |

Contacts
Travelers and departmental staff should contact their respective Divisional Business Office for policy or procedural questions.
Divisional Business Offices may contact uwtravel@bussvc.wisc.edu with questions.