

ADMINISTRATIVE POLICY 2020-40.2

SUBJECT: PER DIEM MEAL ALLOWANCE AND GUIDELINES

DATE ISSUED: February 10, 2023

DATE EFFECTIVE: February 10, 2023

APPROVED: 
Debbie Zabell, City Manager

SECTION ONE – PURPOSE.

The sole purpose of this policy is to establish a maximum allowance and guidelines for meal expenses of city employees while attending a conference, training, or meeting for the benefit of the city or the employee's performance of assigned duties; commonly known as a *per diem* allowance the amounts are **established annually in July and October** as published by the Office of Financial Management. This policy amends Administrative Policy 2013-21, 2013-22, 2015-28, 2018-31, 2020-40 and 2020-40.1.

SECTION TWO – PER DIEM ALLOWANCE.

Upon receipt of an approved "Travel Request" form at least 10 working days prior to the date of the conference, training or meeting, or the date of departure for same, the city will advance meal costs by a check payable to the employee in the amount equal to the total for the meals anticipated during the event. Meal rates are to be based on reasonable costs for the area of travel, as listed on the Office of Financial Management's per diem rate table for meals. If the area of travel is outside of those listed i.e. Yakima, the rate will default to the Standard Rate.

<https://ofm.wa.gov/accounting/administrative-accounting-resources/travel/diem-rate-tables>

1. Meal costs will not be paid by the city when meals are included in training, conference, or meeting fees.
2. Employees are not required to submit receipts for any meals for which they received per diem allowances.
3. Any breakfast included in approved lodging expenses shall not affect the per diem allowance.
4. Reimbursement: Where an employee has paid for meals for which he/she has not received a per diem allowance in advance, the employee may request reimbursement for meal costs not to exceed the above stated amounts, including tips, upon providing itemized receipts for each meal. Alcoholic beverage expenses shall not be reimbursed.

- a) **Credit Card Purchases:** Where an employee pays for meals with a city credit card, the amount paid for any meal shall not exceed the meal identified in Section Two Per-Diem Allowance, including tips. The employee must provide itemized receipts for all credit card expenditures. Alcoholic beverage expenses shall not be reimbursed. Any amount charged to the city credit card in excess of the stated meal limits, must be reimbursed to the city by the employee.

SECTION THREE – GUIDELINES.

1. **Overnight Travel Meal Expenses.** Reimbursements for business on the first and last day of travel will be allowed per the following schedule:

Summary of Overnight Travel Scenarios: Travel Time	Breakfast Reimbursed	Lunch Reimbursed	Dinner Reimbursed
Leave before 7am	Yes	Yes	Yes
Leave after 7am, before 12pm	No	Yes	Yes
Leave after 12pm, before 7pm	No	No	Yes
Return before 12pm	Yes	No	No
Return after 12pm, before 7pm	Yes	Yes	No
Return after 7pm	Yes	Yes	Yes

2. **Same Day Travel Meal Expenses: Reimbursements for business meals during same day travel** will be allowed per the following schedule:

Summary of Same Day Travel Scenarios: Travel Time	Breakfast Reimbursed	Lunch Reimbursed	Dinner Reimbursed
Leave before 7am, return before 1pm	Yes	No	No
Leave before 7am, return before 7pm	Yes	Yes	No
Leave before 7am, return after 7pm	Yes	Yes	Yes
Leave before 12pm, return after 7pm	No	Yes	Yes
Leave before 12pm, return before 7pm	No	Yes	No
Leave after 1pm, return before 7pm	No	No	No

Meal reimbursements for same day travel are considered taxable employee benefits and will be paid through payroll. If business was conducted during the meal, the meal reimbursement is not taxable (IRS Publication 15-B). Use of a city credit card for taxable meals is prohibited. Promotional hosting and business meals are excluded from these requirements.

3. Meals While Not Traveling: Expenses incurred for meals and refreshments exclusively between and among City Personnel are not reimbursable while not traveling, except those expenses for meals and refreshments may be reimbursed for official City business purposed as follows:

- a. Meals and refreshments consumed for City staff meetings or City Council retreats, workshops or meetings lasting more than a half day or extending past 1pm for lunch and 6pm for dinner.
- b. Meals and refreshments consumed on-site when an integral part of a job-related meeting (consultant, attorney or business partner is present and business is continued through the meal period), conference, convention, or training.
- c. Working meetings with or between City Council, where City business schedules necessitate.
- d. Meals to encourage voluntary participation over the lunch hour to participate in a business meeting, training or other information gathering.
- e. Occasional meals and refreshments to facilitate working late (in excess of 10 hours) or weekend hours (in excess of 6 hours) to meet deadlines or complete an important project, grant application, etc.
- f. Department level recognition meals per the City's Employee Recognition Policy.
- g. A meal for an employee required to work continuous overtime during an emergency or disaster.

SECTION FOUR – AMENDMENTS.

This policy shall not be construed to amend any prior policy for payment or reimbursement of expenses incurred while on city business except as stated above for the limited purpose of establishing a new policy for payment of meal costs.