

Procedure: Subsistence/Meals & Lodging While on Travel Status

Unless otherwise provided by law, these procedures shall be applicable in reimbursing the travel expenses of all employees of ESD. These procedures address:

- Meal Allowance
- Lodging
 - Exceptions to Maximum Lodging
 - Bed & Breakfast Establishments
 - Use of an RV Unit

To access the current state per diem map for Washington please go to <https://www.ofm.wa.gov/accounting/administrative-accounting-resources/travel>

Rates for other states may be found on the Federal GSA site at <https://www.gsa.gov/travel-resources>

Reimbursement for subsistence (meals) and lodging expenses shall be for all authorized travel, subject to the restrictions provided herein, but shall not be for expenses incurred at the assigned office location or residence of the traveler.

The official office location is the city, town, or other location where the individual's office is located or the city, town or location where his/her work is performed on a permanent basis. An individual's official office location shall be designated by ESD. It shall be determined by the needs of ESD and not assigned because it is the home or preferred living area of an individual. The official residence is the location where an individual owns or rents a house or apartment away from the official office location, which is used as a domicile of the individual or his/her family.

Reimbursement for subsistence is not to be authorized when an employee does not incur expenses for meals because they are furnished. Reimbursement for lodging expenses is to be not authorized when an employee does not incur lodging expenses at a commercial lodging facility.

Meal Allowance

If on overnight travel status at the time of the normal meal hours, meals will be reimbursed on a per diem amount based on published Washington State or Federal GSA per diem rates. ESD recognizes the normal meal hours as:

| | |
|-----------|------------------|
| Breakfast | 7 a.m. - 8 a.m. |
| Lunch | 12 noon - 1 p.m. |
| Dinner | 6 p.m. - 7 p.m. |

Before filing a claim, ensure you are using the latest published rates for the area you are travelling to at the Washington OFM website or at the GSA website if travelling out of state (note links above). GSA rates include a separate amount for incidental costs. The additional \$5 incidental cost in Federal tables should be claimed by adding to each meal per diem as follows:

| | |
|-----------|--------------|
| Breakfast | \$1.25 (25%) |
| Lunch | \$1.50 (30%) |
| Dinner | \$2.25 (45%) |

For ESD reimbursement claims, the incidental cost is allocated across the meal per diems; do not additionally claim the incidental allocation.

Federal GSA per diem guidelines limit the maximum that may be claimed on the first and last day of travel to 75% of the total per diem for the day. Best practice is to apply these guidelines to all travel claims; exceptions for 100% claim may be made if specifically approved by a Cabinet Member/Executive Director, however, the additional claim may not be charged to Federal funding sources.

Meal allowance for overnight travel is based on the location where you spend the night. For example, you leave ESD at 9 a.m., travel to Seattle for one night and then proceed on to Spokane for one night, returning to ESD at 7 p.m. on the third day. Your first day's meal per diem is based on King County rates because you will be spending the night in Seattle (lunch & dinner under the 75% travel day limits). The second day's meal per diem rates are based on Spokane rates because that is where you will spend the second night (breakfast, lunch, dinner). Your meal per diem the final day will be Spokane rates (75% travel day limits) because you spent the previous night there and when you return to ESD your travel ends

Where a registration paid by ESD includes a meal/s then appropriate deduction of that meal per allowance, *not to exceed* the designated meal allowance, will be deducted from the travel claim.

Reimbursement for meals provided by an airline *should not* be deducted from a meal allowance. Similarly, a continental breakfast does not constitute a meal and should not be deducted from the expense claim.

Payment of actual meal costs in lieu of per diem may be allowable, if the costs per meal served (*including* tax and 15% gratuity) do not exceed the meal per diem rate and if the expenditure is incurred in the context of a group travel meal where individual "tabs" may not be practicable. A listing of employees on travel status served must be included with the detail receipt. Further, no employee who was served the meal presented for payment shall claim per diem for that meal. When an establishment requires a mandatory gratuity for a group meal in excess of 15%, that cost shall be allowable as documented on the receipt. Total costs should still be within daily per diem limit.

Lodging

Reimbursement for lodging may be allowed (is not required) for lodging expenses when an employee's temporary work site is located more than 50 miles (most direct route) from the closer of either the employee's official residence or official/primary work site. Such lodging must be deemed necessary and be pre-approved by the employee's supervisor.

Travel requiring lodging overnight in a commercial facility (a public facility selling lodging accommodations to travelers) will be allowed/paid on an actual expense basis, including tax, as evidenced by a receipt, up to the maximum lodging amount applicable to the current per diem rates per Washington state or the Federal GSA sites (see links above), and for the full amount if the requirements of the [Exception to the Maximum Lodging Amount Rules](#) are met (see below). Lodging should be paid for through ESD purchasing channels. Reimbursement of lodging costs through travel claim processes must be specifically approved by a Cabinet Member/Executive Director. Employees must always request government rates for lodging.

If an employee becomes ill or is injured while on travel status, meals and lodging costs will continue during the leave period while the employee is returning to the assignment, back to the official workstation or to their place of residence.

Exception to the Maximum Lodging Amount

When lodging costs, as evidenced by a receipt, exceed the maximum allowed rate for an area, the following will apply: Payment/Reimbursement will be made up to, but not exceeding, 150% of the combined lodging plus meal per diem rate. When lodging is paid in an amount that exceeds the maximum allowed rate, any amount of the meal per diem that is used to support the excess lodging claim is deducted from the meal per diem the employee would otherwise be entitled to (you cannot use the meal per diem to cover excess lodging and still receive the meal per diem). If meal allowances are not available for offset, the excess

allowance must be paid by the employee. Use [Form 6213-F2 Exception to the Maximum Lodging Amount](#) to document this exception.

One of the following conditions *must exist* in order to use [the Exception to the Maximum Lodging Amount](#) regulation and the employee must verify that government rates were requested and not available:

1. The employee attends a meeting, conference, or training session away from *both* the official work station and residence where lodging and meals *must be* procured at a prearranged place (such as the hotel where the meeting, conference, or training session is being held) and the level of lodging costs incurred is because of these prearranged accommodations; or
2. The employee attends a convention, conference, or training session away from *both* the official work station and residence, where the employee is expected to have *business interaction* with other participants in addition to scheduled events, *and in order to obtain the maximum benefit from attendance*, the employee is authorized to stay at the commercial lodging facility where the convention, conference, or training session is occurring; or
3. Affordable lodging accommodations are not available or cannot be obtained within a reasonable commuting distance of the employee's temporary duty point, and transportation costs to commute to and from a less expensive lodging facility consume most or all of the savings achieved from occupying less expensive lodging; or
4. The employee, because of special duties of the assignment, necessarily incurs unusually high lodging expenses in the conduct of official business, such as to procure extraordinary accommodations including a suite or other quarters for which the charge is well above that which he/she would normally have to pay for accommodations; or
5. The employee necessarily incurs unusually high lodging expenses incident to his/her assignment to accompany another employee in a situation as described in #4 above; or
6. When costs have escalated for a brief period of time due to seasonal, special events, or disasters. See the Lodging/Meals Reimbursement Schedule for season rates for certain areas; or
7. To comply with provisions of the Americans with Disabilities Act or when the health and safety of the employee is at risk.

Bed & Breakfast Establishments

Bed and Breakfasts (B & B's) offer lodging and breakfast to their clients and breakfast meal allowances would not be claimed as it is offered as part of the room rate. The breakfast hour is usually a set time since it is served in a "family" type atmosphere. Sometimes this may not meet the demands of your schedule; however, most establishments are willing to work with you to provide you with a proper meal.

Allowance for Use of an RV Unit

When an individual uses a travel trailer or camper in lieu of commercial lodging facilities for his/her own convenience, he/she shall be reimbursed for the actual space rental cost, as evidenced by a receipt, up to a daily maximum of \$40.00. The employee is *not* to be reimbursed for the rental or lease cost of the travel trailer or camper.

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