

Procedure: Taxable Meals

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

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>

Reimbursements for meal expenses to employees are considered taxable benefits when a trip is NOT overnight. Reimbursement for taxable meals is to occur only when the number of travel hours of an employee, *BEFORE and/or AFTER* the employee's regularly scheduled working hours for any one day, *total three or more hours* (OFM 10.40.50.b).

Payment for subsistence **inside the ESD service area commences at 5:00 pm** until time of return to the individual's official office location or official residence, whichever is less. (For example, your normal work day is 8:00 am – 5:00 pm. You leave **ESD** at 6:30 am to travel to one of our districts, Centerville, and you return at 6:45 pm. Your work day was more than 3 hours over your normal day and you qualify for one taxable meal, dinner, because payment begins at 5:00 pm when you are within our service area.

However, if you were to travel to Seattle with the same departure and return time, allowable meals would be breakfast, lunch and dinner, as you were traveling to a destination *outside of our service area*.

Extended work days are not eligible for any taxable meal payments related to regular work assignment locations within ESD region. If you have an assigned office location, commute times that extend the day to 3 hours beyond the normal work hours are not eligible for taxable meal claims. Note that a position may have more than one assigned location related to the responsibilities of the position (i.e., assigned M/T/Th at location 1, assigned W/F at location 2).

Work extension must be due to the requirements of meetings or work functions, direction of the employee's supervisor or other documentable job requirements.

Taxable meal payments are allowable for claiming, but not required. Taxable meal payments are filed with Payroll using [Form 6213-F4 Claim for Taxable Meals](#). Any other expenses associated with each particular trip are reported on [Form 6213-F1 Travel Expense Reimbursement Claim Form](#). After the claims have been reviewed by the employee's supervisor, forms are forwarded to Payroll for processing.