

OLD DOMINION UNIVERSITY



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DEPARTMENTAL  
FINANCIAL AND ADMINISTRATIVE  
PROCEDURES AND PRACTICES MANUAL

TITLE: Reimbursable Meal Limits

Proc #: 6-708

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**9. IRS Reporting Requirements.** Meal reimbursements made in accordance with these regulations are not considered by the IRS to be reportable income, except for meal/tip expenditures of **\$75 or more, which are not related to overnight travel.** This includes situations where one traveler purchases and claims reimbursement for the meals of another person on official business. A receipt is required for meal expenses of \$75 or over.

**10.** If you are reimbursed for meal amounts that exceed the published per diem rate, the amount that your meal reimbursement exceeds the per diem will be reported as taxable income, per IRS ruling.

**11.** The Department of Accounts monitors agency travel expenditures to ensure that exceptions appear reasonable and appropriate. If expenditures are found to be excessive, the Expense Report will be returned for correction to reduce the amount.

**12. For Areas within the Contiguous United States (GSA CONUS)** - The U.S. General Services Administration provides the daily M&IE (meals and incidental expenses) GSA CONUS per diem rates including taxes and tips, and the maximum amount for one (1) night of lodging for the 48 continental United States and District of Columbia. A maximum tip of 15% of the taxi cab or shuttle service fare is reimbursable as a transportation cost separate from Meals and Incidental Expenses.

<http://www.gsa.gov/portal/content/104877>

**13. Foreign Locations by Area** - Foreign travel destinations may justify higher reimbursement amounts. The Commonwealth of Virginia uses the lodging and M&IE per diem rates for **foreign travel** as def1 367.70 g0 G[ )]TET@.00000912 0 61



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