

**WOU Summary of Travel Reimbursement Rates**

**Effective January 1, 2024**

Category	Rate Summary	Policy										
<b>CONTINENTAL US:</b>	<p><b>High:</b> See list of High Cost Cities</p> <p><b>Meals &amp; IE</b>            <b>\$74</b>  <b>Lodging</b>                    <b>235</b></p> <p><b>Low:</b> All other cities</p> <p><b>Meals &amp; IE</b>            <b>\$64</b>  <b>Lodging</b>                    <b>150</b></p> <p>Please note <b>Conference Exception</b> to the right.</p> <p>IE = Incidental Expense</p>	<p><b>Standard:</b> The WOU per diem equals the federal rates using the IRS's <i>High-Low Substantiation Method</i>. Deductions required for meals provided. Lodging tax is reimbursed as a miscellaneous expense. No receipts required for lodging and meals claimed at per diem. Pre-Travel Authorization is required for all out-of-state travel.</p> <p><b>Exception: (1) Conference:</b> Lodging and meals at actual and reasonable cost (receipts required) when sufficient documentation provided.</p>										
<b>FOREIGN:</b>	<p>Meals, IE and Lodging</p> <p>Foreign Per Diem Rates Link located on Business Office Travel Webpage</p> <p>Please note <b>Conference Exception</b> to the right.</p> <p>IE = Incidental Expense</p>	<p><b>Standard:</b> The WOU per diem equals the federal rates using the Department of State's <i>Foreign Per Diem Rates by Location</i>. Deductions required for meals provided. Lodging tax is included in the per diem. No receipts required for lodging, meals, and incidental expenses.</p> <p><b>Exception: (1) Conference:</b> Lodging and meals at actual and reasonable cost (receipts required) when sufficient documentation provided.</p>										
<b>NON-CONTINENTAL US and OVERSEAS NON-FOREIGN AREAS (e.g., Alaska, Hawaii, Guam, etc.)</b>	<p>Meals, IE and Lodging</p> <p>Outside the Continental United States Per Diem Rates Link located on Business Office Travel Webpage</p> <p>Please note <b>Conference Exception</b> to the right.</p> <p>IE = Incidental Expense</p>	<p><b>Standard:</b> The WOU per diem equals the federal rates using the Per Diem Committee's <i>Maximum Per Diem Rates Outside the Continental United States</i>. Deductions required for meals provided. Lodging tax is reimbursed as a miscellaneous expense. No receipts required for lodging, meals, and incidental expenses.</p> <p><b>Exception: (1) Conference:</b> Lodging at actual and reasonable cost (lodging receipts required) when sufficient documentation provided.</p>										
<b>MILEAGE, Private Vehicle:</b>	<p>Reimburse at <b>67 cents</b> per mile effective 01/01/2024</p>	<p>The WOU mileage reimbursement rate equals the GSA federal rate. Former mileage rate (01/01/2023-12/31/2023) was <u>65.5 cents</u> per mile.</p>										
<b>NON-COMMERCIAL LODGING:</b>	<p>Per diem is \$25.00 per night.</p>	<p>WOU establishes the per diem rate for non-commercial lodging.</p>										
<b>PRORATION of MEALS &amp; INCIDENTAL EXPENSES PER DIEM for Partial Days Involving an Overnight Stay:</b>	<p align="center"><b><u>PARTIAL DAY MEAL &amp; INCIDENTAL EXPENSE PER DIEM</u></b></p> <p>Meal per diems for <u>initial</u> day of travel and <u>final</u> day of overnight travel will be based on the following calculation methods:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td align="center" colspan="2"><b>Initial Day of Travel - Leave:</b></td> </tr> <tr> <td><b>Meal Allowance</b></td> <td align="center"><b>75% x Daily Rate</b></td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td align="center" colspan="2"><b>Final Day of Travel - Return:</b></td> </tr> <tr> <td><b>Meal Allowance</b></td> <td align="center"><b>75% x Daily Rate</b></td> </tr> </table>		<b>Initial Day of Travel - Leave:</b>		<b>Meal Allowance</b>	<b>75% x Daily Rate</b>			<b>Final Day of Travel - Return:</b>		<b>Meal Allowance</b>	<b>75% x Daily Rate</b>
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<b>INCIDENTAL EXPENSES:</b>	<p>WOU establishes the definition of incidental expenses. Incidental expenses are combined with meals into a single rate and include, but are not limited to, fees and gratuities for services, such as for waiters and baggage handlers, hotel staff, and staff on ships.</p>											
<b>MISCELLANEOUS EXPENSES:</b>	<p>WOU establishes the definition of miscellaneous expenses. All miscellaneous expenses must be itemized. Commercial ground transportation requires receipts if \$25 or more; see WOU Travel Policy for receipt requirements on other miscellaneous expenses.</p>											