

## WOU Summary of Travel Reimbursement Rates

**Effective January 1, 2023**

Category	Rate Summary	Policy								
<b>CONTINENTAL US:</b>	<p><b>High:</b> See list of High Cost Cities</p> <table style="margin-left: 20px;"> <tr> <td>Meals &amp; IE</td> <td style="text-align: right;">\$74</td> </tr> <tr> <td>Lodging</td> <td style="text-align: right;">223</td> </tr> </table> <p><b>Low:</b> All other cities</p> <table style="margin-left: 20px;"> <tr> <td>Meals &amp; IE</td> <td style="text-align: right;">\$64</td> </tr> <tr> <td>Lodging</td> <td style="text-align: right;">140</td> </tr> </table> <p>Please note <b>Conference Exception</b> to the right.</p> <p>IE = Incidental Expense</p>	Meals & IE	\$74	Lodging	223	Meals & IE	\$64	Lodging	140	<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>
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<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>65.5 cents</b> per mile effective 01/01/2023</p>	<p>The WOU mileage reimbursement rate equals the GSA federal rate. Former mileage rate (07/01/2022-12/31/2022) was <b>62.5 cents</b> 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><b>PARTIAL DAY MEAL &amp; INCIDENTAL EXPENSE PER DIEM</b></p> <p>Meal per diems for <u>initial</u> day of travel and <u>final</u> day of travel will be based on the following calculation methods:</p> <table border="1" style="margin-left: 40px; margin-top: 10px;"> <tr> <td colspan="2" style="text-align: center;"><b>Initial Day of Travel - Leave:</b></td> </tr> <tr> <td style="text-align: center;"><b>Meal Allowance</b></td> <td style="text-align: center;"><b>75% x Daily Rate</b></td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>Final Day of Travel - Return:</b></td> </tr> <tr> <td style="text-align: center;"><b>Meal Allowance</b></td> <td style="text-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>								