

FAQs & Scenarios

Meals

1. I'm confused about the different categories of meals. Can you please summarize the differences?

- There are two categories of meals:

i. Travel Meals - - A Travel Meal is a meal consumed solely by an individual on travel status. There are two types of Travel Meals:

1. Day Business Travel Meal
2. Overnight Business Travel Meal

A trip is either Day Business Travel or Overnight Business Travel. Therefore, one trip cannot contain both types of Travel Meals.

ii. Business Meals - - A Business Meal is a meal, generally occurring off campus, between a UMB employee and one or more non-UMB employees where the business purpose for the expense is clearly identified. Business Meals are governed by the [UMB Policy VIII-99.00\(A\) Food and Business Meals Expense](#) and the [Financial Services Procedure on Food and Business Meals Expense](#). Business Meals can be processed in the eTravel System.

iii. Check the [Travel Rates](#) page for Rate information. Business Meals are paid at different rates than Travel Meals.

iv. Summary:

Meal Type	Employee Eligible?	Nonemployee Eligible?	Receipts Required?	Taxable?
Day Travel	YES	NO	YES	YES
Overnight Travel	YES	YES	NO	NO
Business	YES	YES	YES	NO

2. I don't understand the 75% rule. Can you please explain?
 - Per IRS regulations, on the day of departure and the day of return a traveler is eligible for up to 75% of the total daily per diem regardless of the time of travel.
3. Why do I need to subtract the Incidental Rate from the M&IE Rate?
 - The Incidental Rate is to cover services related to lodging such as tips for baggage handling, laundry, etc. UMB reimburses for these services at cost and so the Incidental Rate must be deducted when calculating meal per diems in order to determine the cost to assign for the meal.
4. The cost for my dinner exceeded the per diem rate. Can I get reimbursed for the actual amount if I submit my receipt?
 - No. The maximum allowable reimbursement is the per diem rate.
5. My department requires receipts for all meals. If I spend less than the per diem rate, can I get reimbursed for the per diem?
 - No. Your department has the authority to reimburse the lesser amount shown on the receipt.
6. I don't see my question here. Where can I get additional help?
 - Email questions to travelhelp@umaryland.edu

Scenarios

I. Lucy is an Employee. She travels from UMB to NIH for a meeting and purchases lunch for \$25. If Lucy's department allows for Day Trip meals, Lucy may submit a reimbursement request in the eTravel System. She needs to upload her receipt. Lucy is eligible for up to the per diem for lunch in Bethesda, \$17. The reimbursement is taxable income and will be included in Lucy's W-2.

II. George is traveling to Paris for a three-day conference. He is responsible for all of his meals. He departs the US on June 3 and returns to the US on June 7. George is eligible for up to 75% of the total daily per diem on June 3 and June 7; and full per diems on June 4 – June 6. Per the Dept. of State website, the M&IE rate for Paris is \$190. Subtract the Incidental Rate of \$38 and the Meal Rate is \$152. 75% of \$152 is \$114. This can be entered under any meal period for the departure and return days; or, George can allocate the \$114 to specific meal periods.



The [website](#) provides the following breakdown: Breakfast: \$29 Lunch: \$47 Dinner: \$76

Date	Breakfast	Lunch	Dinner	Total
June 3		\$114		\$114
June 4	\$29	\$47	\$76	\$152
June 5	\$29	\$47	\$76	\$152
June 6	\$29	\$47	\$76	\$152
June 7		\$114		\$114
Total				\$684

III. Jerry travels to New York City for a three-day conference. The conference is scheduled for April 2- April 4 and the conference fee includes lunch. Jerry leaves BWI in the evening on April 1 and returns the evening of April 4. The M&IE rate for New York City is \$74. The Meal Rate is \$69 (\$74 minus the \$5 Incidental Rate) as follows:

Breakfast: \$17 Lunch: \$18 Dinner: \$34 Total: \$69 75% of \$69 = \$51.75

Date	Breakfast	Lunch	Dinner	Total
April 1		\$51.75		\$51.75
April 2	\$17	N/A	\$34	\$51
April 3	\$17	N/A	\$34	\$51
April 4		\$51.75		\$51.75
Total				\$205.50