



Amy Collins
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MEMO

From: Amy Collins

Date: November 4, 2021

Re: Per Diem Reimbursement - Meals

Effective November 2021, the Provost Office has changed its position to allow meal per diem reimbursement for employees traveling on University business with an overnight stay. Employees may choose to submit receipts for their actual meal expenses **or** they may opt to use the per diem rate; **you cannot combine both methods on the same trip**. Per diem policy only applies to meals. The University does not reimburse lodging on a per diem basis. Actual lodging receipts are required.

University of Pennsylvania uses per diem rates recommended by the U.S. government to take advantage of governmental cost studies and to ensure general equity with grant and contract requirements. Per diem amounts are built into the Concur-TEM system.

Determining Per Diem Rates:

Per Diem is calculated using the traveler's time of departure and time of return.

Find the city (or county if city not listed) and corresponding rates at these government sites:

- For travel within the contiguous United States (including Alaska, Hawaii), see [Domestic Per Diem Rates on the U.S. General Services Administration web site](#).

Note: If the county in which you stayed is not listed, use the Basic Rate, noted at the top of the government page above the city and county listings.

- For travel in foreign countries, see [Foreign Per Diem Rates by Location on the U.S. Department of State web site](#).

Note: If the location of your stay is not listed for the country selected, use the "Other" rate listed in the "Post Name" column (listed alphabetically). For an unlisted suburb of a listed "Post Name," use the "Other" rate, not the rate listed for the location of which it is a suburb.

Adjustments to Per Diem Rates

Calculation for Per Diem on the First and Last Day of Travel:

Once you have determined the appropriate rate for the city or county visited and entered it in an expense



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report, the correct amount for the first and last day of travel, at 75% of the meals rate for the first day based on government listed rate for the city traveled to, and 75% of meals rate for the last day, based on the government listed rate for your place of business.

Deductions for Meals Included in Registration Fees and Hotel Charges:

When meals are included in conference registration fees or hotel rates, a deduction must be made from the applicable per diem rate. To determine the appropriate deduction amount by travel location, select [Meals and Incidental Expense Breakdown](#) from the Domestic Per Diem Rates page of the U.S. General Services Administration web site.

Example:

A Penn business traveler stayed in a Marriot Hotel in Chicago, Illinois. The cost of breakfast was included in the hotel rate. At the time of travel, the maximum daily per diem rate for meals and incidental expenses (M&IE) for Chicago, Illinois was \$64 (\$12 breakfast, \$18 lunch, \$31 dinner, and \$3 incidentals). Therefore the traveler would adjust the daily per diem rate to \$52 (\$64 – \$12).

Meals while entertaining others:

If a traveler is claiming per diem and entertains other travelers on behalf of the University during that trip, he/she may submit that business meal receipt for reimbursement provided the daily per diem amount is reduced.

This guidance is in accordance with University [Travel Policy 2359](#)