

Allowable Mileage and Per Diem Expenses

ESF follows New York State and Research Foundation guidelines when applying the IRS rates for personal vehicle use, daily meals and lodging.

Driving for Business

What Can Be Claimed?

- If you travel from home to another location and then continue to your primary work location during the day, only the additional mileage incurred beyond the normal commute is reimbursable.
- You can claim only the mileage incurred during the course of daily business for the distance greater than your normal commute to your official work station. You can only have one official work station.
- Travel Office will round down mileage totals when reimbursements are calculated.

Mileage Rates for Business Travel

Travelers should use the most economical means of transportation whenever possible. You may use a personal vehicle for business related travel when an ESF owned vehicle or common carrier is not available, is not cost effective or is otherwise not appropriate. Before a trip, justification may be required for use of a personal vehicle. OGS provides the following Travel/Trip Calculator for your use:

<http://ogs.ny.gov/bu/ss/trav/Calculators.asp>

Mileage reimbursement rates are determined by the IRS and collective bargaining agreements.

Mileage Rates for Business Travel

Rates for miles driven during these times:		
Driving Period	Allowable Cost Per Mile	
Starting 1/1/18	\$0.545	
1/1/17-12/31/17	\$0.535	
1/1/2016-12/31/16	\$0.54	

Federal Mileage Allowance Inclusions

Charges for gasoline, accessories, repairs, depreciation, anti-freeze, towing, insurance, auto club memberships and other expenditures may be included.

The vehicle owner's personal insurance is primary in the event of an accident.

Per Diem Expenses

What is Per Diem?

A *per diem* is a set amount of money available to be spent each day. Rates depend on the city and county in which you lodged.

The per diem includes tips to bellman or hotel maids.

Per Diem Rates By Travel Destinations

Travel in the Continental United States

Find the per diem rates for travel in the Continental United States for your travel when you know the city/state, zip code or county for your destination.

- Find how much you will be [reimbursed for meals in the Continental United States](#) by entering the city/state, zip code or by clicking on the map and finding the county where you stayed.
- If you need to know the county of your destination, search the [National Association of Counties](#) or [US Counties](#) for your destination city.

Travel to Non-Foreign Areas Outside the Continental United States

Rates to non-foreign areas including US military bases are established by the US Department of Defense.

[Find per diem rates for non-foreign areas](#): Alaska, Hawaii, Puerto Rico, American Samoa, Guam, Midway, the Northern Mariana Islands, the U.S. Virgin Islands, Wake Island and US Military bases.

Travel to Foreign Countries

Rates for travel to foreign countries are established by the US Department of State. [Find per diem rates for foreign travel](#).

Private Accommodations

Unreceipted Per Diem Rates

Overnight

When an employee stays with family or friends in lieu of traditional lodging, a per diem can be claimed. The city and state of the host must be included on the voucher. You cannot combine unreceipted lodging with meal receipts for the evening unreceipted lodging is being claimed. To be entitled to the full per diem rate, travelers must be in overnight travel status and be eligible for reimbursement for breakfast and dinner.

Destination	Per Diem
New York City, Nassau, Suffolk, Rockland and Westchester counties	\$50
Albany, Binghamton, Buffalo, Rochester, Syracuse, and the surrounding metropolitan areas (within 15 miles of these cities)	\$40
All other locations in New York State	\$35
Out of state	\$50

Addition or Reduction of Meal Allowances

When the traveler is in overnight travel status (without receipts) but is not eligible for the full meal allowance per diem (according to the meal eligibility requirements), the traveler will receive the per diem *less* the allowance for the meals as listed below. Likewise, if the traveler is entitled to an *additional* breakfast on the first day of travel or an *additional* dinner on the last day of travel (according to the meal eligibility requirements) the rate schedule below can be used. These rates are only used with unreceipted per diem rates as listed for overnight rates.

Destination	Breakfast	Dinner
All locations	\$5	\$12

Day Trips (Non-overnight)

When an employee is on a day trip only and does not stay overnight the following unreceipted meal rates apply. To be entitled to these meal rates the employee must be in travel status (over 35 miles from home and official station and gone for more than 3 hours) and meet the departure and arrival time requirements for breakfast and dinner. Per IRS guidelines, non-overnight meals are taxable.

Destination	Breakfast	Dinner
All locations	\$5	\$12

Unreceipted meal rates for day trips

Guidelines for Meal Reimbursement

If meals are included in a conference or provided by any other source, they will not be reimbursed. The meeting/conference agenda must be provided to confirm that meals are not included.

Per Diem Meal Allowed

- Breakfast and dinner are the only meals that are reimbursable.
- Reimbursement is not provided for lunch.
- Incidental expenses such as tips to bellmen, porters, hotel maid are included in the per diem allowance.

Submitting Receipts

All expenditures should be submitted **within two weeks** of the traveler's return date.

When submitting receipts for reimbursement:

- Original receipts are required.
- The conference or meeting brochure or agenda is required.
- In all instances an agenda, program or other documentation is required to substantiate all travel expenses/days expenses are claimed.
- Verification of Conference hotel rates/ justification and prior approval for rates over per diem
- Completed Travel Calculator when applicable
- Original signatures of traveler, Principle Investigator (PI) or supervisor and approval authority (when applicable) are required.
- When a portion of the travel expenses are paid by another funding source (for example RF/State or conference organizer), information must be included on the voucher.

Tolls, Parking, Taxis and Public Transportation

Receipts Requirements Travel Expenses	
Expense Type	
Taxi	Yes, all dollar amounts
Tolls — all (E-ZPass and cash)	Yes, all dollar amounts
Parking fees	Yes, all dollar amounts
Local bus, train and subway	Yes, all dollar amounts
Airline baggage fee	Yes, all dollar amounts
Gasoline	Yes, all dollar amounts
All other allowable travel related expenses	Yes, all dollar amounts