

Meals and Incidental Expenses (M&IE) – Prior to traveling for training or other official business, each City employee or official shall have the option of either:

- (i) being paid at seventy-five percent (75%) of the prevailing per diem rates based on the standard M&IE allowance accepted by the Internal Revenue Service, which varies from city to city; or
- (ii) being reimbursed one hundred percent (100%) of actual expenses (applying the standard allowance accepted by the Internal Revenue Service, which varies from city to city).

In the event the City employee or official *opts to be paid at seventy-five percent (75%) of the prevailing per diem rates*, he/she will be issued a cash advance for the appropriate amount (and, thus, will not be required to produce any receipts that are *specifically related to M&IE* upon his/her return). If this option is chosen, a City procurement card cannot be used for M&IE expenses. In the event, however, that a City procurement card is used, the employee or official shall be required to reimburse the City for 100% of the amount he/she charged.

In the event the City employee or official *opts to be reimbursed one hundred percent (100%) of their M&IE actual expenses*, for meals, snacks, non-alcoholic beverages, refreshments, related taxes, meal gratuities and other incidental travel related expenses, *up to the maximum allowed under the prevailing per diem rates*, he/she will be required to provide the appropriate receipts to document the expenditures. Incidental expenses include, but are not necessarily limited to, laundry, cleaning and pressing of clothing and fees/tips for persons who provide services such as food servers, maids, housekeepers, luggage handlers, sky caps, ATM cash advance fees and others.

When traveling as a group, the cost of meals for multiple employees and/or officials may be paid by or charged to one particular employee or official. When such occurs, the employee or official who paid or accepted such charges shall identify by name the individuals and respective individual amounts charged so that the total charge is supported. Sales taxes and other charges, if any, shall be prorated in proportion to the respective meal charges. It is not an acceptable practice to simply split the ticket equally between all employees or officials. Employees or officials who previously elected to go with the Seventy-Five Percent (75%) of per diem option may not be included as a part of this type of group meal charge.

Employees and officials are strongly encouraged to use prepaid meals that are included in the cost of conferences, seminars and similar registrations.

Business meals within the City limits of St. Joseph, or a 20-mile radius thereof, are not considered travel-related expenses and are, thus, covered under Section B herein, entitled “Local Business Meals Policy”.