

LUTHER COLLEGE

POLICIES AND PROCEDURES

Department:	Office for Financial Services / Center for Global Learning
Subject:	International Travel Meal per Diem
Date Issued:	November 1, 2014
Date Revised:	
Approved By:	VP Finance/Administration

I. Policy

This policy establishes a per diem meal reimbursement rate of \$50 for faculty and staff engaged in Luther-sponsored international travel. Faculty and staff traveling internationally may either submit itemized meal receipts for reimbursement (following the general *Reimbursement for Travel Expenses* policy) or they may opt to follow this *International Travel Meal per Diem* policy. In general, international travelers cannot mix using per diem meal reimbursement and itemized receipt reimbursement within the same trip. An international traveler must select only one reimbursement method and use it for the entire trip, no matter how many different days or countries are included. In addition, this policy is **not** intended as a travel advance policy, meaning reimbursement for expenses will occur at the conclusion of the trip.

II. Purpose

International travel sometimes presents challenges in terms of being able to obtain itemized meal receipts. In addition, language issues, local business practices, and other factors sometimes make it challenging for faculty and staff on international travel to pay for and properly record meal expenses. This policy is designed to provide a flexible alternative to faculty and staff engaged in international travel.

III. Scope

This policy only applies to reimbursement for **meal expenses** while outside the U.S. or while en route to/from an international destination. Actual receipts must be obtained and submitted for lodging, transportation, and other incidental and miscellaneous expenses in accordance with the standard Luther policies for travel reimbursement (see <http://www.luther.edu/policies/last-section/> and select Travel--Reimbursement for Travel Expenses).

IV. Procedures and Guidelines

A. General

- The U.S. Department of State provides guidelines, by location, on a fixed amount for daily reimbursement provided for meals (including tips to wait staff). The Department of State reimbursement rates are very generous and vary by location.
- The Luther international travel meal per diem rate of \$50 per day is set a bit lower to reflect the fact that Luther expects staff to be good stewards of college resources. Although the

Luther rate is lower, it provides flexibility to faculty and staff since there is no need to submit itemized receipts or subtract costs for provided meals.

- The Office for Financial Services and the Center for Global Learning will periodically review the fixed per diem rate to ensure that the amount is sufficient to cover basic meal costs abroad.
- The per diem rate applies to the day a traveler begins his/her journey through the day of return, as long as all days in between are related to college business. Any days not directly related to college business should be subtracted from the per diem request.
- If only one-half of a day is considered official Luther business (or the meals are covered through flights en route or provided as part of a conference fee), the traveler is expected to request only a one-half day per diem of \$25.

B. Additional Details

- If the traveler is hosting a meal for guest(s), in addition to the traveler, and the meal is considered official college business, itemized receipts should be obtained and submitted, noting the number of guests and the purpose of the meal. The per diem rate claimed should be reduced to reflect this meal (in order to respect the intent and integrity of the per diem policy).
- Meal reimbursement rates for J-Term programs administered through the Center for Global Learning may vary from the standard rate listed above. J-Term per diem reimbursements are set to reflect the location and nature of each individual program. Travel advances are provided for J-Term meal reimbursements because program leaders are abroad longer and are managing large sums of program money.
- International travelers are invited to consult the *Alcohol Purchase and Use on Study Abroad Programs* policies for additional details on the uses and restrictions on alcohol purchases abroad.
- Because international travelers' meals will be reimbursed via a per diem, they should not pay for meals with a Luther College commercial card.

C. Expense Reporting

- As part of the expense reporting at the conclusion of the trip, the traveler needs to submit the *Travel Expense Report* indicating the dates of travel and the days for which international meal per diem reimbursement is being requested.
- Reporting and receipts for other travel expenses must be submitted in the traditional manner.