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**Subject: Per Diem Meal Reimbursement**

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**To:**NDE ALL Staff <[NDE.ALLStaff@nebraska.gov](mailto:NDE.ALLStaff@nebraska.gov)>

This is a reminder of the change in the meals reimbursement policy.

The change from meal reimbursement to a per diem meal became effective January 1, 2021.  With the passage of LB381, any meal expense incurred during travel status (overnight travel) shall be paid on a per diem basis for travel beginning January 1, 2021.

The Employee Expense System has been updated to accommodate the per diem meal reimbursement.

The process for travel authorization and expense reimbursement requests will remain the same. Travel authorization must be obtained prior to travel via inputting it on your Outlook calendar. An employee reimbursement request is still obtained via the QE2 Employee Expense Reimbursement System. The only change is the calculation of the daily per diem rates and how that amount will be calculated in the system.

The **‘Meals’** section of the new travel policy is as follows:

**Meals**

Meal expenses incurred during travel status (**overnight travel)** shall be reimbursed on a per diem basis pursuant to Neb. Rev. Stat. 81-1174, based on the destination of travel. The State per diem rates shall be 70% of the relevant federal rates (General Services Administration for travel within the contiguous United States). The Employee Expense Reimbursement System will calculate the full reimbursement for each day based on the following:

* The Per Diem Rate shall be based on the original destination city. (GSA Per Diem Rates)
* The first and last day of overnight travel will be prorated at 75% of the State Per Diem Rate
* Any meal that is provided shall be deducted from the daily Per Diem Rate. Examples include the following:
  + Meals included in Conference fee
  + Meals provided by Hotel
  + Meals purchased by 3rd party
  + Meals expense charged directly to and paid for by the State of Nebraska
* The meal per diem does not matter what time you leave for overnight travel or what time your return for overnight travel.  Employees are entitled claim to the per diem for all three meals excluding those provide by the Conference, Hotel, or third party.

* One-day travel meal expenses (breakfast and supper only) may be reimbursed when it is deemed necessary for the working conditions of the employee.  State per diem rates apply.   One-day travel meals must be approved in advance.
  + Breakfast – When an employee leaves for one-day travel at or before 0630 or 1 ½ hours before the employee’s shift begins, whichever is earlier, breakfast rate may be reimbursed.
  + Lunch – Noon meals for one-day travel are not reimbursable.
  + Supper – When an employee returns from one-day travel at or after 1900 or 2 hours after the employee’s shift ends, whichever is later, the evening meal rate may be reimbursed.
    - NOTE: The time limitations set forth do not include the time taken for the meal.

**Items of note:**

1. The Nebraska per diem rate of 70% was formed by DAS. NDE is mandated by LB381 to use this rate.
2. The Nebraska per diem rate of 70% does not apply to sub-recipients only NDE employees (includes contract NDE employees) and Committee Members.
3. Meals and incidental expenses are deemed to be substantiated under the per diem allowance. Actual receipts are no longer required.
4. The per diem rate is based on the destination city. Example – Employee is flying from Omaha to Tampa with a layover in Dallas – the destination city is Tampa. (Dallas is not included).
5. First and last day of travel is 75% of the 70% daily per diem rate of the Destination City. The employee may include reimbursement for all meals for the first and last days of travel regardless of the time that travel begins and ends.
6. Receipts are no longer required for immaterial items as long as the amount does not exceed $10.00. A reimbursement request must include a listing of immaterial items, which is the same as the previous policy.
7. Reimbursements for one-day travel are included in taxable income for the employee and must be approved for, prior to the travel.
8. An employee may not be reimbursed for another employee’s per diem.

**Items of Note that remain unchanged:**

1. The procedure to complete an employee travel authorization prior to travel is the same.
2. The procedure to complete an employee reimbursement request is the same – except for the per diem changes
3. Employees have 60 days from the last day of travel to submit a reimbursement request. No change

**Miscellaneous Expenses**

1. Items receipts are required if the expenditure is $10.00 or greater.
2. Incidental Expense are automatically calculated for Overnight travel and included with the meals.  No additional reimbursement is allowed for tips such as maid service, tipping door man, etc).