

TRAVEL – (account codes)

Expense Description	Employee In-State Code	Employee Out-of-State Code
Personal Car Mileage	62401	62411
Piloting Aircraft Rental	62403	62413
Other	62405	62415
Lodging	62408	62418
Car Rental	62409	62419
Meals Overnight	62410	62430
Taxable – Same Day Meals	62407	62417
Taxable – No Receipt Lodging	62406	62416
Taxable – No Receipt Lodging – Training	62436	62447

	Account Code
Employee Foreign Travel	62426
Non-Employee Travel – Mileage	62494
Non-Employee Travel – Meals	62495
Non-Employee Travel – In-State Lodging	62497
Non-Employee Travel – General	62498

Criteria for Employee Same-day Taxable Travel - Personal meals are taxable; business meals are exempt if you document who they met with and business discussed at the meal(s). Lodging – no receipt (regardless of trip length or purpose).

OTHER RELATED EXPENSES:

Expense Description	Account Code
EDUCATIONAL/TRAINING COSTS – Includes light refreshments, meals served during seminars, workshops, professional meetings or conferences. Hospitality Form and Participant List required for food over \$50.	62809
RELOCATION – As of 1/1/18 paid in HR. Use Relocation Allowance Request Form on HR website.	62810
RECRUITING – Travel, meals, lodging for students or athletes. Not advertising (see 62316 or 62317 for advertising). Hospitality Form required for food over \$50.00 with list of Attendees.	62815
REGISTRATION FEES – Conference and meeting registrations	62817
ENTERTAINMENT – Costs related to University approved entertainment. Hospitality Form required for anything over \$50.00 with list of Attendees. (Not allowed on OSP funds)	62824
JOB CANDIDATE EXPENSES – Expenditures for food, lodging, and travel incurred by or on behalf of interviewees visiting the University. Hospitality Form and Participant List required for food over \$50.	62826

(As of 4/11/23 for In-state rates) (As of 10/1/24 for Out-of-State rates)

MEALS:

	<u>In-State</u>	<u>Out-of-State</u>
Breakfast (must leave before 7) (12:01 am – 10:00 am)	\$8.25	\$16.00
Lunch (must leave before Noon, ret after 1:00) (10:01 am – 3:00 pm)	(B&L=\$17.50) \$9.25	(B&L=\$35.00) \$19.00
Dinner (must return after 6pm) (3:01 pm – 12:00 Midnight)	(L&D=\$25.25) \$16.00	(L&D=\$47.00) \$28.00
	(B&D=\$24.25) \$33.50	(B&D=\$44.00) \$63.00

For meal reimbursement – must be in travel status more than 3 hours within timeframe of meals and be at least 15 miles away from work or home.
International with receipts: actual up to 80% daily GSA rate for city
International without receipts: \$36.00 per diem only
\$7 (B) \$11 (L) \$18 (D)

(PER MILE) MILEAGE RATE FOR CALENDAR YEAR 2024 (as of January 1, 2024):

70.00 cents – High Rate allowable reimbursement when traveler uses personal car and qualifies for higher rate.

TO QUALIFY: Travel Expense Voucher must list the ‘business’ reason for personal vehicle use and traveler must sign verifying the exception. (See travel policy for list of approved exceptions.)

67.00 cents – over 1,000 miles compiled in same calendar month (traveler has qualified for high rate).

33.70 cents – Standard Rate allowable reimbursement if rental or state-owned vehicle is available & traveler chooses to take personal vehicle.

LODGING: (IN-STATE) & (OUT-OF-STATE)

No Receipt: \$12.00

Current Federal standard rate is **\$110.00** per night (plus taxes) as of 10/01/24 through 9/30/2025. If a rate is claimed that is higher than standard or high-cost city rate (see GSA website). Exception is high-cost cities/counties: Flathead, Gallatin, Park, Lewis and Missoula. Rates exceeding either standard or high-cost rates require pre-approval. References: 2-18-501, MCA: Employee Travel Policy