Hi Chris, Clark,

I am working on revising our expense reimbursement process for domestic travel to utilize per diems rather than reimbursement for actual meal expenses.  This significantly simplifies the reimbursement process for employees and for Accounts Payable.  The target timeline is to launch this change at the beginning of 6/1/20.  The proposed policy has been approved by the Cabinet and Provost’s Council.  Please review and let me know if you have any questions.  I would like to bring this to FS and SA in the near term to allow sufficient time, just in case revisions are required before final approval is granted.

Kind Regards,

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Texas Christian University

Associate Vice Chancellor and Controller

**Subject: Domestic Per Diems Related to Business Travel**

**Effective Date: TBD**

**Purpose**

Implementation of per diems for meal and incidental expenses while traveling on business for TCU is intended to streamline the reimbursement process for employees, while ensuring compliance with tax requirements per the IRS Code.  The per diem rates replace reimbursement for individual meals except as described below.

**Scope**

This policy applies to TCU faculty and staff.

**Policy**

Faculty and staff will receive a per diem to cover individual meal and incidental expenses incurred in connection with University business travel. The per diem program for domestic travel is described below:

* The IRS has a simplified process for applying per diems to high or standard cost locations. The per diem rate for high and standard cost locations is adjusted annually by the Internal Revenue Service (for 2019, rates are: $60 for standard locations and $71 for high cost locations). The current per diem rate will be reflected on the reimbursement form.
* Travelers can use the [IRS](https://www.irs.gov/pub/irs-drop/n-18-77.pdf) website to determine if the location is a standard or high per diem location and document such on the reimbursement form.
* Generally, per diem is prorated at 75% for the days of travel (e.g., departure and return days of travel).
* No receipts are required when per diem is claimed.
* Traveler must disclose any meals provided by lodging or by the event attended on the reimbursement form (i.e., free breakfast at the hotel or meals at a conference). If meals are provided, per diem received will be reduced by a prorated amount (20% breakfast, 30% lunch, 50% dinner).

**Definition of Tax Home for TCU Employees**

Travel reimbursement is intended to cover business related travel outside of the employee’s tax home (defined by the IRS as primary work location).  For TCU employees whose primary work location is in Fort Worth, TX, the tax home is Dallas/Fort Worth Metro Area.  The metro area is defined as approximately a 50 mile radius from TCU’s campus (which generally includes the following counties: Tarrant, Dallas, Collin, Denton, Rockwall, Wise, Parker, Hood, Somervell, Johnson, and Ellis).  Generally, business conducted in the defined tax home area is not reimbursable as travel (e.g. not eligible for per diems or lodging reimbursement).

**Reimbursement for Business Meals with Others**

* Business meals with others will be reimbursed for actual expenses.  Meals for business purposes with others requires the names of others at meal and the business purpose for the meal.  Receipts are required for business meals.