

## **MEAL REIMBURSEMENTS FOR SAME DAY TRAVEL**

This Regulation is established to provide documentation and rules for same day travel. Same day travel is defined as an entire trip is less than 24 hours. This Regulation covers all business trips that are not already covered under AR 3350, Conferences and Travel.

The Internal Revenue Service *Fringe Benefit Guide* (Publication 5137) states that "Meals away from home but not overnight...are taxable as wages to the employee..."

Due to the taxation requirement, when the entire length of a business trip is less than 24 hours, MCOE will not reimburse employees for meals unless the trip includes an "overnight stay" as supported by an approved Employee Travel Request Form following the process under AR 3350 Conference and Travel.

An exception to the overnight stay requirement may be allowed when an employee incurs a meal expense in connection with a business meeting (a working lunch scheduled as an integral part of a meeting or conference) that complies with AR 3350.1 Non-Travel Business Meals that includes an agenda and an approved Business Meal Certification Form.

*Legal Reference:*

*EDUCATION CODE*  
*1081 Travel Expenses*

*TITLE 5 CODE OF REGULATIONS*  
*17430-17435 Expenses for County Superintendent of Schools and Staff*

*INTERNAL REVENUE CODE*  
*§162(a)(2)*

*Internal Revenue Service Revenue Ruling*  
*RR 75-100*  
*RR 75-432*

*Internal Revenue Service*  
*Fringe Benefit Guide, Publication 5137 (1-2014)*