



I. 6.2.22 Meals and Lodging Expenses for Business Travel

Chapter 6 - Fiscal	Original Effective Date: May 2000
Section: 6.2 Travel Policies and Procedures	Date Last Reviewed: August 2023
Responsible Entity: Vice President and Chief Financial Officer	Date Last Revised: August 2023

II. Purpose

To provide guidance on how to ensure meals, lodging and related expense incurred during official business travel are appropriate, make best use of UT Health San Antonio resources and ensure compliance with state and federal regulations.

III. Scope

This policy applies to all UT Health San Antonio staff members, faculty members, learners, and official visitors (e.g., consultants, job candidates) seeking reimbursement for meals, lodging and related expenses incurred while traveling on official business.

IV. Policy

A. General Requirements

Expenses for meals, lodging, and related expenses that are incurred while traveling on official business may be reimbursed, as determined by the following UT Health San Antonio rules and in accordance with policies found on the State of Texas Comptroller's TexTravel website.

1. Meals and lodging reimbursements are based on actual expenses incurred by the traveler such that only actual expenses should be reimbursed when they are less than per diem rates.
2. When actual expenses for meals and lodging approximate per diem rates, per diem rates can serve as the reimbursement amount so long as the traveler attests to this.
3. Actual meals and lodging expenses that exceed per diem rates can be reimbursed in certain fund groups up to a set maximum limit for these costs.
4. Lodging expenses at a location other than a commercial lodging establishment cannot be reimbursed.
5. As a general rule, domestic and foreign business travel is prohibited on state-appropriated funds but may be allowed on some state grants.

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6. Reimbursement for meals and lodging is not allowed from any fund group when the following conditions exist:
 - a. Travel is within Headquarters City;
 - b. Travel is In-State and the traveler does not stay overnight; or
 - c. Travel is Out-of-State and the traveler does not stay overnight.
7. Expense reimbursements are not allowed for movies, double suites, alcoholic beverages, and other expenses of a personal nature.
8. An itemized hotel bill must be submitted with all travel reimbursement requests. The reimbursement request must include the official times of travel (see section IV. Definitions for definition of Official Time).
9. Per diem rates for meals and lodging are determined by the location of the business site. The General Services Administration (GSA) website establishes per diem rates for domestic travel, while the U.S. Department of Defense (DOD) establishes rates for U.S. possessions, Mexico and Canada and the U.S. State Department (USSD) establishes rates for foreign locations. The GSA website includes links to both the DOD and USSD per diem rates.
10. For Accounting reimbursement purposes, travel to U.S. Possessions and territories (i.e., U.S. Virgin Islands, Puerto Rico, and Guam), Mexico, and Canada is considered Out of State Travel.
11. For Accounting reimbursement purposes, foreign travel consists of travel outside the United States, excluding travel to U.S. possessions and territories (i.e., U.S. Virgin Islands, Puerto Rico, and Guam), Mexico, and Canada.

B. Reimbursement Restrictions

1. Certain State, Grant, and Tobacco Funds (14107, 14215, 15xxx, 420xx, 2305x, 2306x)
 - a. In-State Travel with Overnight Stay
 - i. Reimbursement for meals and lodging from these fund groups cannot exceed the per diem rates for the specific city as listed on the [General Services Administration \(GSA\) website](#). Actual expenses above these limits can be applied on other allowable fund groups up to the maximum daily limit.
 - ii. If neither the city nor the county in which the city is located is listed, the GSA per diem standard rate for meals and lodging will apply.
 - b. Out-of-State Travel with Overnight Stay
 - i. Reimbursement for out-of-state meals and lodgings from these fund groups cannot exceed the respective per diem rates for the specified location as maintained on the [General Services Administration \(GSA\) website](#). Actual expenses above these limits can be applied on other allowable fund groups up to the maximum daily limit.
 - ii. If neither the city nor the county in which the city is located is listed, the GSA per diem standard rate for meals and lodging will apply.

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- c. Foreign travel is not allowed on these fund groups.
2. Non-State Fund Groups (Grants - 410xx, 429xx, 43xxx- 44999; Gifts - 48xxx; Service Centers - 21001; Auxiliary - 35001; Practice Plans - 22xxx; and Other Designated Funds - 23xxx except 2305x and 2306x)
 - a. Travel In-State or Out-of-State with Overnight Stay
 - i. Actual expenses for meals and lodging can be reimbursed up to \$450 a day.
 - ii. If expenses exceed \$450, the traveler can receive the greater of \$450 or the rate allowed for that location. Alternatively, if actual food and lodging expenses exceed \$450 per day, the traveler can charge the excess above \$450 for food and lodging to Practice plan funds (22xxx) or General Designated (23xxx, except 2305x, 2306x).
 - b. Travel Outside the Continental United States with Overnight Stay
 - i. Per diem or actual expenses up to \$450 per day for meals and lodging are allowed when traveling to Alaska, Hawaii, Mexico, Canada, and U.S. protectorates. If expenses exceed \$450, the traveler can receive the greater of \$450 or the rate allowed for that location. Alternatively, if actual food and lodging expenses exceed \$450 per day, the traveler can charge the excess above \$450 for food and lodging to Practice plan funds (22xxx) or General Designated (23xxx, except 2305x, 2306x).
 - ii. Per Diem or actual expenses for meals and actual lodging are allowed when traveling to foreign countries. If expenses exceed \$450, the traveler can receive the greater of \$450 or the rate allowed for that location. Alternatively, if actual food and lodging expenses exceed \$450 per day, the traveler can charge the excess above \$450 for food and lodging to Practice plan funds (22xxx) or General Designated (23xxx, except 2305x, 2306x).
 - iii. Rates of exchange can be obtained on this online currency converter. Include a copy of the rate of exchange from the website with the travel reimbursement request. Expenses on the travel reimbursement request must be listed in American dollars.

C. Specific Requirements

1. No Lodging Charges
 - a. Travelers who have no lodging charges due to staying with friends or relatives may be reimbursed for their meals only.
 - b. Meals cannot exceed the maximum allowed for that location and fund group. Refer to specific circumstances described above.
2. Room Rates
 - a. If two or more travelers on University business share a room, each needs to claim an equal portion of the room charge.
 - b. When sharing with an individual not on University business, the traveler may be reimbursed at a rate not to exceed the single room rate. In this situation evidence of the single room rate should be included with the

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travel reimbursement.

3. Texas Occupancy Tax

- a. Individuals traveling in Texas on official business are exempt from paying the Texas Hotel Occupancy Tax. When checking in, travelers should give a completed and signed [Texas Hotel Occupancy Tax Exemption Certificate](#) to the hotel clerk.
- b. UT Health San Antonio travelers are not exempt from paying county and city occupancy taxes.
 - i. When charging travel to State or tobacco funds, the reimbursement from these two funds may not exceed the applicable local tax rate multiplied by the maximum lodging reimbursement allowed for state funds.
 - ii. The lodging tax allowed on all other fund groups will be the applicable tax rate multiplied by the maximum lodging reimbursement allowed for the fund being charged.
 - iii. If the lodging paid was less than the maximum allowed for that fund group, the room tax reimbursement will be the actual taxes paid. The type of tax (city and county) must be identified on the travel reimbursement request.

4. Out-of-State Lodging Occupancy Tax

- a. All lodging occupancy taxes must be paid for out-of-state trips.
 - i. Reimbursement for these taxes is limited to the applicable tax rate multiplied by the maximum lodging reimbursement rate established for that location for state and tobacco funds.
 - ii. The lodging tax for all other fund groups will be the applicable tax rate multiplied by the maximum lodging allowed for the fund being charged.
 - iii. If the lodging was less than the maximum allowed for that location or fund, the room tax reimbursement will be the actual taxes paid. These lodging taxes should be identified on the travel reimbursement request.

5. Actual Expenses in Excess of Per Diem Rates or Non-state fund groups

Actual expenses for meals and lodging exceeding applicable GSA, DOD, or USSD per diem rates or non-state fund limits can be reimbursed with the approval of department head on Practice Plan Funds (22xxx) or General Designated funds (23xxx, excluding tobacco funds 2305x and 2306x).

V. Definitions

When used in this document, the following words have the meaning set forth below unless a different meaning is required by context.

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Designated Headquarters - the area within the boundaries of the city in which a state employee's place of employment is located. If an employee's place of employment is located within an unincorporated area, then the area within a five-mile radius of the place of employment is the employee's designated headquarters [[Texas Government Code, Section 660.002\(7\)](#)].

Learners - this term is meant to be inclusive but not limited to undergraduate students, graduate students, residents, fellows, and others enrolled in an academic program or part of a formal training or fellowship program at UT Health San Antonio.

Official Time - the departure and return time to the city limits of the employee's primary duty point. If the employee flies, the time of departure and return is that of the airline, not when the employee leaves from or returns to the office or home.

Per Diem- a daily allowance for expenses based on a fixed amount per day to cover the cost of lodging and/or meals and all related taxes and gratuities as incurred. For domestic travel in the lower 48 United States, per diem rates are established by the [GSA](#) (General Services Administration). The U.S. [Department of Defense](#) sets rates for Alaska, Hawaii, Mexico, Canada, U.S. Territories, and Possessions. Foreign rates are established by the [U.S. State Department](#). All per diem rates can be accessed from the [GSA](#) website.

VI. Related References

For questions regarding this policy, contact the Office of Accounting at acctg-admin@uthscsa.edu or 210-562-6230.

Texas Administrative Code - Travel Expenses
Title 34, Part 1, Chapter 5, Subchapter C, Section 5.22

APPENDIX: Summary of Domestic Travel Reimbursement Rates

VII. Review and Approval History

The approving authority of this policy is the University Executive Committee.

Effective Date	Action Taken	Approved By	Approved Date
05/2000	Policy Origination		
09/2018	Policy Revision		
12/2022	Policy Revision	Executive Committee	12/2022
08/2023	Policy Revision		