

### Administrative Policy No. 19.10.03

**Subject:** Reimbursement for Meals

**Contact:** Office of Accounting Services  
Chief, (360) 664-5716

**Authorizing Source:** State Administrative & Accounting Manual (SAAM), [Chapter 10](#)

**Effective Date:** July 1, 2004

**Revised:** February 10, 2020 <sup>i</sup> [Housekeeping 9/28/2021](#)

**Approved By:** **Original signed by Judy Fitzgerald**  
Assistant Secretary / Chief Financial Officer  
Facilities, Finance, and Analytics Administration

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#### Purpose

To establish policy for the reimbursement of meals.

#### Scope

This policy applies to all Department of Social and Health Services (DSHS) employees, board and commission members (unless stated otherwise in statute), and volunteers.

This policy does not apply to contractors reimbursed by specific contractual arrangements.

#### Additional Guidance

State Administrative & Accounting Manual (SAAM)

Subchapter [10.80](#)

Subchapter [10.90](#)

DSHS Administrative Policies:

Subchapter [19.10](#), Travel Policies

[19.70.11](#), Meals with Meetings

[SAAM 10.90.20](#)

#### Definitions

**Approving manager** means the approving authority responsible for the traveler's travel status and reimbursement.

**Board members** are those individuals who serve on a board, commission, or committee in either an advisory, coordinating or planning capacity, or a rule making capacity.

**Commute route** means the most direct route between the last stop (home or business stop) within the official residence and the first stop (regular workplace or business stop) within the official station, or vice versa. When the official residence and official station are the same city or town, the commute route is the most direct route from the traveler's home to their first business stop within their official station/residence and the most direct route from the last business stop within their official station/residence to their home. (See COMMUTE diagram)

**Continental breakfast** means a breakfast generally consisting of juice, bread, and a hot beverage (typically coffee or tea). Fruit is sometimes included as part of the price or as a priced option.

**Eleven hour rule:** Refers to the rule that requires an employee to be in travel status for at least eleven hours to qualify for a meal reimbursement.

**Five hour rule:** Refers to the rule that requires a volunteer, board, or commission member to be in travel status for at least five hours to qualify for a meal reimbursement.

**IRS** is the federal Internal Revenue Service.

**Official residence** is the city, town, or other location where a state official or employee maintains a residence that is used as their primary domicile. Determinations by the agency head or authorized designee regarding a state official or employee's official residence are to be based on items such as voter registration, ownership, or long-term rental of a personal residence, and the permanent address carried in the state official or employee's personnel or other file.

**Official station** means the city, town, or other location where the state official or employee's office is located, or the city, town, or location where the state official or employee's work is performed on a permanent basis. For the purposes of these travel regulations, Olympia, Tumwater and Lacey are considered to be the same official station. A state official or employee's official station is to be designated by the agency. It is to be determined by the needs of the agency and not assigned because it is the home or preferred living area of a state official or employee.

**Overnight travel** means a traveler was in travel status substantially longer than an ordinary day's work, **AND** the traveler stopped for substantial sleep or rest.

**Part-time schedule** means a schedule of less than 8 hours on a given day. Travelers working a full-time schedule (40 hours) that includes specific days with regularly scheduled hours of less than 8 hours are considered to have a part-time schedule on those specific days.

**Regular workplace** means the location where a state employee or state official normally performs his/her work (excludes meeting and conference rooms).

**Regularly scheduled work hours** means the established work schedule of an employee as documented in their personnel records. For non-employees, the regularly scheduled work hours are considered to be 8:00 AM – 5:00 PM (M-F) unless documented otherwise.

**Taxable meal** means the meal for which a traveler is reimbursed but is not incurred with overnight travel. In these situations, the meal reimbursement is deemed to be considered wages and must be reported to the IRS as taxable.

**Travel Expense and Management System (TEMS)** is the software program used to process travel reimbursement requests and travel advances.

**Travel status** means the official status of a traveler when the traveler is away from both their official residence and their official station on official state business, exclusive of commuting between the traveler's official station and official residence (SAAM).

**Traveler** means any DSHS employee, officer, volunteer, board or commission member traveling on official state business (SAAM).

**Volunteer** A volunteer is a person, other than an emergency services worker as described by chapter 38.52 RCW, who, of his/her own free choice, performs any assigned or authorized duties for the state or any agency thereof. A volunteer receives no wages, and is registered and accepted as a volunteer by the state or any agency thereof, for the purpose of engaging in authorized volunteer service.

## Policy

**A. For non-overnight travel on a scheduled work day, a traveler is eligible for a meal reimbursement if they are in travel status:**

1. For at least eleven hours for employees, and five hours for volunteers or board members; and
2. During the entire agency designated meal period (shown in policy point "F").

**[Example #1a employee](#)**

[Example #1b volunteer](#)

[Example #2a employee](#)

[Example #2b board member](#)

[Example #3 employee](#)

**B. For non-overnight travel on a non-scheduled work day (such as the weekend), a traveler is eligible for a meal reimbursement if they are in travel status:**

1. For at least eleven hours for employees, and five hours for volunteers or board members; and
2. During the entire agency designated meal period (*shown in policy point "F"*).

[Example non-overnight](#)

**C. For overnight travel on either a scheduled or non-scheduled work day, a traveler is eligible for a meal reimbursement if in travel status during the entire agency designated meal period (*shown in policy point "F"*).**

[Example overnight](#)

**D. The traveler must not stop for a meal as a way to meet the eleven hour rule or five hour rule as applicable.**

[Example meal stop](#)

**E. The time spent on the traveler's commute route traveling to or from their destination does not count toward meeting the eleven hour rule.**

[Example commute](#)

**F. The agency meal periods are defined as follows:**

Breakfast	From 1½ hours before the regularly scheduled work hour until the beginning of the regularly scheduled work hour.
Lunch	3½ hours after the regularly scheduled work hour begins until 3 ½ hours before the regularly scheduled work hour ends.

Dinner	From the end of the regularly scheduled work hour until 1½ hours after the regularly scheduled work hour.
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1. Meal periods on non-scheduled work days remain the same as on the traveler's regularly scheduled work days.
2. If a traveler does not have the same regularly scheduled hours each day of the week, the regularly scheduled hours on the scheduled work day preceding the non-scheduled work day are used to determine the meal periods for the non-scheduled work day.

**Example meal periods**

- G. For purposes of calculating both the five hour rule for volunteers and board members and the eleven hour rule for employees and determining meal periods for board or commission members, volunteers, on-call employees, or those with part-time schedules, the regular work schedule is considered to be 8:00 AM -5:00 PM, Monday through Friday.**
- H. Compensation for meal expenses must not be authorized when a traveler does not incur expenses for meals because the meal was furnished.**
1. When meal costs are included in the lodging rate or registration fee of a meeting, conference, convention, or formal training session, a traveler is not eligible for meal compensation.
  2. A continental breakfast and meals served on an airline are not considered a meal when determining if the traveler is eligible for reimbursement.
- I. All meals not associated with an overnight stay are taxable meals (per IRS rules) and are paid at the area rate of the traveler's destination.**

**Example taxable meals**

- J. When traveling to more than one destination, meals are paid at the destination area with the highest per diem rate.**

**Example multiple destinations**

- K. For overnight travel assignments, IRS rules require all meals to be reimbursed at the rate for the area where the traveler stops for sleep. The meal reimbursement rate for the last day of travel (return day) would continue to be the rate for the location where the traveler last stopped for sleep.**

**[Example overnight meal rate](#)**

- L. Reimbursement for meal expenses incurred at the traveler’s official station or official residence is prohibited as the traveler is not in travel status while at their official residence or official station, even if working at a location other than their regular workplace or home.**

**[Example meals at official station or residence](#)**

The only exceptions are when:

1. Allowed by DSHS Administrative Policy 19.70.11 Meals with Meetings.
2. In emergency situations when the appointing authority determines that employees performing critical agency functions must remain at their work station.
3. An employee’s official duties require them to dine with clients of the agency (e.g., counselors dining with residents).

- M. Meal reimbursements are paid at the rates shown in [SAAM 10.90](#).**

1. When a traveler elects to use a travel trailer or camper in lieu of commercial lodging, reimbursement for meals is to be at the “non-high cost locations” rates.
2. When a traveler is requested by their administration to use their travel trailer or camper in lieu of commercial lodging, meals are reimbursed as part of the hourly per diem payment.
3. When it becomes necessary to determine the amount to reimburse for individual meals the following calculations of the daily meal rates are used rounded to the nearest dollar:
  - a. The breakfast portion is 25% of the set daily meals entitlement.
  - b. The lunch portion is 30% of the set daily meals entitlement.
  - c. The dinner portion is 45% of the set daily meals entitlement.
4. For non-mandatory attendance at seminars or professional meetings, meals may be reimbursed at less than the standard rate (as stated in SAAM 10.90.10 and 10.90.20), provided that reimbursement at a lower rate is agreed to in writing by the traveler in advance of the travel.

**Procedure**

Procedures for [Claiming Reimbursement through TEMS](#) are posted on the [Travel Website](#).

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<sup>i</sup> Updated multiple points to match updates to the SAAM manual definitions