

Meals and Lodging



Meal Reimbursements

A **state employee** may only be reimbursed for **his or her actual meal expense** not to exceed the maximum meal reimbursement rate for that location. State **travel expense** reimbursement is not a per diem. The maximum should not be claimed unless the actual expenditures equal or exceed the maximum allowable rate.

Reimbursement rates differ depending on whether the travel is in-state or out-of-state. See [General Services Administration \(GSA\)'s federal travel rates](#).

Non-Overnight Travel Meal Reimbursement

Under OCA's travel policy, state employees may not receive reimbursement for Meals for Non-overnight Travel. Only board members, committee members, and judicial officer are eligible for reimbursement in this category. If a board members, committee members, and judicial officer on non-overnight travel receive reimbursement for meals, this amount would be considered income and must be reported on his or her W-2 tax form.



Meal Receipts

Original **itemized** receipts are required for meal reimbursement for \$18.00 or more. Employees can only be reimbursed for **their actual meal expense**.



Prohibited Reimbursements

Meal expenses incurred within a designated headquarters

A **state agency may not** reimburse a **state employee** for a meal expense incurred within the employee's **designated headquarters** unless it is mandatory and connected with training, a seminar or a conference. [Texas Government Code Sections 660.113\(c\), 660.009](#)

Meal expenses incurred while not conducting state business

A state employee **may not** be reimbursed for a meal expense incurred while not conducting state business unless an **exception** applies. [Texas Government Code Section 660.009](#) State business does not include the breakdown of a personally owned vehicle or any occurrence not connected with a state employee's official duties.

Gratuities

Tips or **gratuities** paid in conjunction with meal expenses are generally not reimbursable. A "mandatory" service charge may only be reimbursed if the service charge is imposed by an establishment and cannot be refused by the customer.

Alcoholic beverages

A **state agency may not** reimburse a state employee for the purchase of an alcoholic beverage unless the employee is a peace officer who purchased the beverage as evidence for an administrative or criminal case. **Texas Government Code Section 660.113**

Lodging



A **state employee** is entitled to be reimbursed for lodging expenses incurred on a day that the employee conducts state business outside of his or her **designated headquarters**. The lodging expense may only be reimbursed if it is incurred at a **commercial lodging establishment**. The employee may only be reimbursed for his or her actual lodging expense not to exceed the **General Services Administration (GSA)'s federal travel rates**.

A state employee **may not** be reimbursed for a lodging expense incurred while not conducting state business unless an **exception** applies. **Texas Government Code Section 660.009**

Lodging expenses incurred the night before state business begins and the night after state business ends are reimbursable. Lodging expenses incurred more than one night before or after the state business begins or ends are not reimbursable unless the expenses are incurred to qualify for discount airfare or if travel to or from the **duty point** reasonably requires more than one day. **Texas Administrative Code Section 5.22**

Lodging receipts



Original **itemized** receipts are required for lodging reimbursement. Receipts must show the address for the lodging establishment, show actual payment paid, and have a zero balance due.

Meal and lodging exceptions

Exceptions for certain key officials

An individual who is a judicial officer, a chief administrative officer of a *state agency*, the *executive director* of the Texas Legislative Council or the secretary of the senate is entitled to be reimbursed for actual meal and lodging expenses incurred while performing the duties of the individual's office or employment. [Texas Government Code Section 660.203\(a\)](#) If the individual is being reimbursed for meal and lodging expenses incurred inside the *contiguous United States*, then the maximum amount of that reimbursement is equal to twice the amount that could be reimbursed to a regular state employee. [General Appropriations Act Article IX, Section 5.07](#) 

For the purposes of this section, "chief administrative officer of a state agency" includes a member of a *board* only if the membership of the board is elected by vote of the people. [Texas Government Code Section 660.203\(c\)](#)

Meal and lodging exceptions

Exceptions for travel with legislators or certain officials

A legislator, a judicial officer, a *chief administrator of a state agency*, a *board* member, the *executive director* of the Texas Legislative Council or the secretary of the senate may authorize one or more *state employees* traveling with the authorizing party to a particular meeting or conference to receive reimbursement of their actual expenses for meals and lodging while attending the meeting or conference. [Texas Government Code Section 660.206\(b\)](#) If the expenses are incurred within the *contiguous United States*, the reimbursement is limited to twice the amount that could be reimbursed for regular state employee travel. The designated employees are not required to work for the same *state agency* as the authorizing party.

A reimbursement for actual expenses may be paid even if the itineraries for the authorizing party and the employee receiving the reimbursement are not identical. For example, it is not necessary for both individuals to fly to the *duty point* on the same flight.