Per Diem Allowance for Travel

**Per Diem Definition**

The per-diem allowance is a daily dollar amount covering meals and incidentals. It includes up to three meals per day, and the following incidentals: laundry, dry-cleaning, and gratuities (tips). Per-diem allowances vary according to location. Current rates can be found at [http://www.gsa.gov/portal/content/104877](http://www.gsa.gov/portal/content/104877). Per diem amounts are to cover the above identified expenses that are paid for by the employee out-of-pocket. If a PCard is used to purchase meals, no per diem allowance will be paid for those meals. Do not mark the purchased meal as personal and then claim per diem reimbursement. You will check that the meal was provided. (See guidance below)

IRS guidelines allow for 75% of the destination per diem rate on the first and last day of travel, regardless of times of travel. Departments may be more restrictive and may limit per diem to specific meals and/or reduce the per diem rate allowed by the GSA rates.

**How to Claim Per Diem Reimbursement**

When creating your travel report in Concur, the Travel Allowances screen will open when you click next. If your travel has already occurred and you are claiming per diem reimbursement for your meals, click “Yes.”

**Itinerary Creation**

Be sure to include all legs of your trip in your itinerary. Do not use the “Add Stop” button. Use the “New Itinerary Stop” section to add legs. Your itinerary will determine your per diem allowances. Click next to proceed. Double check your itinerary and click next again.
Per Diem Expense Creation

The next screen will show the per diem allowances. Please note that the first and last day is 75% of the normal per diem rate. On this box, you will check any meals that were provided for you or paid for with a PCard. You will also check any meals your department has indicated will not be reimbursed. If none of these apply, leave all boxes unchecked. You will then receive the per diem indicated to the right. Click on create expenses. You will then be able to assign object codes, business purpose and any comments to each expense.

Example Calculations

Due to budgetary limitations, your department will not allow breakfast on the first day of travel because you left at noon and will not allow dinner on your last day because you arrived home at noon. You check the breakfast box on the first day and dinner box on the last day. You can see that your per diem allowance has been reduced per the calculation below.

Cleveland Per Diem Allowance $69
Breakfast allowance $16
Dinner Allowance $31
IRS allowance first day $51.75
Less Breakfast Allowance -$16
Allowance after reduction $35.75
IRS allowance last day $51.75
Less Dinner Allowance -$31
Allowance after reduction $20.75

You are attending a conference in Cleveland. The conference registration includes breakfast each day and dinner on the final night. You will receive 75% of per diem on the first and last day ($51.75). Your per diem for the four days at the conference will be reduced by $16 for breakfast and on the final conference day also by $31 for dinner.

If you need assistance with your travel report, please contact Finance Customer Care at 740-597-6446 or financecustomercare@ohio.edu.