CITY OF STOUGHTON, 207 S FORREST ST, STOUGHTON, WISCONSIN

RESOLUTION OF THE COMMON COUNCIL		
City of Stoughton meal reimbursement indexed to US General Services Administration rates		
Committee Action:	Finance Committee recommended approval ___ on 06/13/2023	
Fiscal Impact:	2023 daily maximum increased by $19 for in-state	
File Number:	R-xxx-2023	**Date 06/27/23**

The City of Stoughton, Wisconsin, Common Council does proclaim as follows:

RECITALS:

WHEREAS, the State of Wisconsin set the maximum permitted amounts for individual meals in-state, including tax, tip, and delivery fees at $8 for breakfast, $10 for lunch and $20 for dinner as of 07/01/2013; and,

WHEREAS, the State of Wisconsin set the maximum permitted amounts for individual meals due to out-of-state travel, including tax, tip, and delivery fees at $10 for breakfast, $15 for lunch and $25 for dinner as of 07/01/2013; and,

WHEREAS, the Wisconsin Department of Administration Travel Manual dated 04/10/2020 references the Uniform Travel Schedule Amounts (UTSA), which indicates that the above rates from 2013 are still applicable; and,

WHEREAS, the City of Stoughton reimburses employees for meals at the rate of $8 for breakfast, $10 for lunch, and $20 for dinner since 07/01/2013 with no differentiation between in-state and out-of-state travel; and,

WHEREAS, the US General Services Administration (GSA) publishes annual meal reimbursement rates broken down by individual states and further broken down between selected counties within each state; and,

WHEREAS, the GSA meal reimbursement rates are updated each year and available online; and

WHEREAS, the Director of Finance/Comptroller recommends setting the 2023 in-state meal reimbursement rate using the GSA meal reimbursement rate for Dane County at $14 for breakfast, $16 for lunch and $29 for dinner; and,

WHEREAS, the Director of Finance/Comptroller recommends setting the 2023 out-of-state meal reimbursement rate based upon the standard rate for that particular state unless the GSA meal reimbursement schedule separately lists the county where the dining occurred;

NOW THEREFORE BE IT RESOLVED, that the in-state meal reimbursement rate shall be set to the annual US General Service Administration (GSA) rate for Dane County which is $14 for breakfast, $16 for lunch and $29 for dinner for calendar year 2023; and,

BE IT FURTHER RESOLVED, that the out-of-state meal reimbursement rate shall be set to the annual GSA standard rate for that state unless the county is specifically cited within the GSA schedules for calendar year 2023; and

BE IT FURTHER RESOLVED, that the City of Stoughton meal reimbursement rate shall be automatically indexed with the US General Service Administration (GSA) rates for both in-state and out-of-state meals; and,

BE IT FURTHER RESOLVED, that meal reimbursement shall be considered a taxable benefit to the employee unless documentation of overnight travel is provided as per Internal Revenue Service rules; and,

BE IT FURTHER RESOLVED, that no meals will be reimbursed without receipts provided as per Internal Revenue Service rules for accountable plans; and,

BE IT FURTHER RESOLVED, that the cost of alcoholic beverages shall not be reimbursed by the City of Stoughton; and,

BE IT FURTHER RESOLVED, that meals may not be paid for using a city provided purchasing card (P-card) but rather must be paid for directly by the employee to ensure that all Internal Revenue Service rules are complied with; and,

BE IT FINALLY RESOLVED, that employees may not collect a daily meal allowance but rather must be reimbursed on an individual meal basis.

Fiscal note: *https://www.gsa.gov/travel/plan-book/per-diem-rates*

Council Action: ☐ **Adopted** ☐ **Failed** **Vote** _____

Mayoral Action: ☐ **Accept** ☐ **Veto**

_____

Mayor Tim Swadley Date

Council Action: _____ ☐ **Override** **Vote** _____