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 7-0 on 06/13/2023	
Fiscal Impact:	2023 daily maximum increased by $19 for in-state	
File Number:	R-106-2023	**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** _____

U.S. General Services Administration

FY 2023 Per Diem Rates for Wisconsin

Meals & Incidentals (M&IE) Breakdown

Primary Destination	County	M&IE Total	Continental Breakfast/Breakfast	Lunch	Dinner	Incidental Expenses	First & LastDay of Travel
Appleton	Outagamie	$59	$13	$15	$26	$5	$44.25
Brookfield / Racine	Waukesha / Racine	$64	$14	$16	$29	$5	$48.00
Madison	Dane	$64	$14	$16	$29	$5	$48.00
Milwaukee	Milwaukee	$64	$14	$16	$29	$5	$48.00
Standard Rate	Applies for all locations without specified rates	$59	$13	$15	$26	$5	$44.25
Sturgeon Bay	Door	$74	$17	$18	$34	$5	$55.50
Wisconsin Dells	Columbia	$59	$13	$15	$26	$5	$44.25

This manual is to be used by DOA employees and employees of agencies that are attached for limited administrative purposes under s.15.03. This document represents agency policies and procedures and not enterprise policies.

Travel Manual

Date Modified: 4/10/2020
Version 4.0
Author: Bureau of Financial Management

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Expense Type	When Applicable	Description Field (Required)	Additional Fields	Supporting Documentation
Lodging in WI	• Refer to maximum rates in UTSA (non-Milwaukee, Waukesha and Racine Counties)	• Dates of Stay	• Location • Number of Nights	• Original Receipt • If conference, copy of agenda • Justification for exceeding maximum
Lodging Outside WI	• Refer to maximum rates in UTSA	• Dates of Stay	• Location • Number of Nights	• Original Receipt • If conference, copy of agenda • DOA employees Out-of-State Travel Authorization • Justification for exceeding maximum
Meals Bagged	• $4 flat rate for each bagged meal	• Work Hours	• Location	• N/A
Meals Bagged Overnight	• $4 flat rate for each bagged meal	• Work Hours • Hotel name & address	• Location	• N/A
Meals In-State No Overnight	• 15 miles away from HQ city • Meals incurred during business trips	• Departure time • Return time	• Location	• N/A
Meals In-State Overnight	• 15 miles away from HQ city • Meals incurred during business trips	• Departure time • Return time • Hotel name & address	• Location	• N/A
Meals International	• Meals incurred during business trips	• Departure time • Return time	• Location	• **DOA employees only**: Out-of-State Authorization form
Meals Out-of-State No Overnight	• 15 miles away from HQ city • Meals incurred during business trips	• Departure time • Return time	• Location	• **DOA employees only**: Out-of-State Authorization form

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4.00 Meal Expenses

4.01 Meal Claims

The claim for meals must represent actual, reasonable and necessary expenses for meals, subject to the maximums provided in 4.02, below. Meals included in the cost of lodging (e.g., a continental breakfast at a hotel) or registration fees (e.g., a lunch included in a conference) are not reimbursable if provided as part of lodging, conference, or registration fees. The appointing authority or designee may grant individual exceptions if the employee provides written justification.

4.02 Maximum Meal Amounts

(1) Maximum permitted amounts for individual meals in state, including tax and tip (or other fees, such as delivery fees), are listed and shall be:

As of July 1, 2013	
Breakfast	$8.00
Lunch	$10.00
Dinner	$20.00

(2) Maximum permitted amounts for individual meals due to out-of-state travel, including tax and tip (or other fees, such as delivery fees), are listed and shall be:

As of July 1, 2013	
Breakfast	$10.00
Lunch	$15.00
Dinner	$25.00

(3) The maximum allowable tip is 15% of the meal claim.

(4) On any particular day that an employee is entitled to reimbursement for two or more consecutive meals, the employee may exceed the maximum amount for one or more meals. The employee may claim the actual amount spent for each meal as long as the total amount claimed for the eligible meals is not greater than the combined maximum reimbursement rate for those meals. Each day is considered separately for application of this policy.

(5) Employees shall be reimbursed a flat rate of $4.00 for each bag meal.

4.03 Meal Receipts

Receipts for meals are not required except for the following:

(1) Any claim in excess of the schedule in 4.02 of this Section (Section F), must be accompanied by a receipt and full explanation of the reasonableness of such expense. To be considered reasonable, a cost must generally be incurred outside the control of the individual. If the employee has a choice in the selection of the restaurant or the menu item, the employee is expected to stay within the maximums. When claiming reimbursement for meal expenses while attending a conference, employees shall be required to attach a copy of the conference brochure to the travel voucher.

(2) If there is a suspected abuse or a consistent pattern of maximum meal reimbursement claims is noted on an employee's travel vouchers, the appointing authority or designee may require an employee to submit receipts to document the amounts claimed on future travel vouchers.

4.04 Timeframes for Meal Reimbursement

Reimbursement for meals for employees who are on a day-shift basis (7:45 a.m. - 4:30 p.m.) will be allowed on trips only on the following conditions:

(1) Breakfast, provided the employee leaves home before 6:00 a.m.

(2) Lunch, provided the employee leaves his or her headquarters city before 10:30 a.m. and returns after 2:30 p.m.

(3) Dinner, provided the employee leaves directly from work and returns home or to the headquarters city, whichever is earlier, after 7:00 p.m.

The time or time periods specified above, shall be modified to the extent necessary to provide equitable treatment to employees whose work schedule requires shift work on other than a day shift basis (7:45 a.m. - 4:30 p.m.). Meal reimbursement maximum limits shall be based on the type of meal appropriate to the time of day.

4.05 Alcoholic Beverages

The cost of alcoholic beverages is not reimbursable.

4.06 Bottled Water Reimbursement for International Travel

Reimbursement will be made for purchased bottled water. Employees are limited to maximum reimbursement of $7.50 per day when in international travel status (outside the contiguous U.S.).