

**TRAVEL – (account codes)**

<b>Expense Description</b>	<b>Employee In-State Code</b>	<b>Employee Out-of-State Code</b>
Personal Car Mileage	62401	62411
Piloting Aircraft Rental	62403	62413
Other	62405	62415
Lodging	62408	62418
Car Rental	62409	62419
Meals Overnight	62410	62430
Taxable – Same Day Meals	62407	62417
Taxable – No Receipt Lodging	62406	62416
Taxable – No Receipt Lodging – Training	62436	62447

	<b>Account Code</b>
Employee Foreign Travel	62426
Non-Employee Travel – Mileage	62494
Non-Employee Travel – Meals	62495
Non-Employee Travel – In-State Lodging	62497
Non-Employee Travel – General	62498

**Criteria for Employee Same-day Taxable Travel** - Personal meals are taxable; business meals are exempt if you document who they met with and business discussed at the meal(s). Lodging – no receipt (regardless of trip length or purpose).

**OTHER RELATED EXPENSES:**

<b>Expense Description</b>	<b>Account Code</b>
EDUCATIONAL/TRAINING COSTS – Includes light refreshments, meals served during seminars, workshops, professional meetings or conferences. Hospitality Form and Participant List required for food over \$50.	62809
RELOCATION – As of 1/1/18 paid in HR. Use Relocation Allowance Request Form on HR website.	62810
RECRUITING – Travel, meals, lodging for students or athletes. Not advertising (see 62316 or 62317 for advertising). Hospitality Form required for food over \$50.00 with list of Attendees.	62815
REGISTRATION FEES – Conference and meeting registrations	62817
ENTERTAINMENT – Costs related to University approved entertainment. Hospitality Form required for anything over \$50.00 with list of Attendees. (Not allowed on OSP funds)	62824
JOB CANDIDATE EXPENSES – Expenditures for food, lodging, and travel incurred by or on behalf of interviewees visiting the University. Hospitality Form and Participant List required for food over \$50.	62826

(As of 4/11/23 for In-state rates) (As of 10/1/24 for Out-of-State rates)

**MEALS:**

	<b><u>In-State</u></b>	<b><u>Out-of-State</u></b>
<b>Breakfast</b> (must leave before 7) (12:01 am – 10:00 am)	<b>\$8.25</b>	<b>\$16.00</b>
<b>Lunch</b> (must leave before Noon, ret after 1:00) (10:01 am – 3:00 pm)	<b>\$9.25</b>	<b>\$19.00</b>
<b>Dinner</b> (must return after 6pm) (3:01 pm – 12:00 Midnight)	<b>\$16.00</b>	<b>\$28.00</b>
	(B&L=\$17.50) (B&L=\$35.00)	(L&D=\$25.25) (L&D=\$47.00)
	(B&D=\$24.25) (B&D=\$44.00)	
	<b>\$33.50</b>	<b>\$63.00</b>

For meal reimbursement – must be in travel status more than 3 hours within timeframe of meals and be at least 15 miles away from work or home.  
**International with receipts:** actual up to 80% daily GSA rate for city  
**International without receipts:** \$36.00 per diem only  
**\$7 (B) \$11 (L) \$18 (D)**

**(PER MILE) MILEAGE RATE FOR CALENDAR YEAR 2024 (as of January 1, 2024):**

**67.00 cents – High Rate** allowable reimbursement when traveler uses personal car and qualifies for higher rate.

TO QUALIFY: Travel Expense Voucher must list the ‘business’ reason for personal vehicle use and traveler must sign verifying the exception. (See travel policy for list of approved exceptions.)

**64.00 cents** – over 1,000 miles compiled in same calendar month (traveler has qualified for high rate).

**32.30 cents – Standard Rate** allowable reimbursement if rental or state-owned vehicle is available & traveler chooses to take personal vehicle.

**LODGING: (IN-STATE) & (OUT-OF-STATE)**

No Receipt: \$12.00

Current Federal standard rate is **\$110.00** per night (plus taxes) as of 10/01/24 through 9/30/2025. If a rate is claimed that is higher than standard or high-cost city rate (see GSA website). Exception is high-cost cities/counties: Flathead, Gallatin, Park, Lewis and Missoula. Rates exceeding either standard or high-cost rates require pre-approval. References: 2-18-501, MCA: Employee Travel Policy