

Meal Reimbursements:

Meal Reimbursements – paid staff: (revised 9/21/16)

Due to IRS regulations regarding meal reimbursements, Cut Bank Schools is changing our process. IRS is stating that any meal reimbursement for school related travel away from home, but not overnight, is **considered taxable** and needs to be run through payroll. If the travel is overnight, then the reimbursement isn't taxable and can be paid back through a claim.

That being said, Cut Bank Schools will start reimbursing individual meal expenses on a per diem basis at the rate of \$10 for **breakfast**, \$12 for **lunch** and \$16 for **dinner**. Meals being paid through per diem will be determined by the Business Office. **Receipts will no longer be needed** for individual meals when on school business and you are being reimbursed. However, a **"Reimbursement Claim Form"** must be turned into Central Office after your trip for the meals you purchased.

If a school credit card is used, itemized receipts will be required. **Credit cards should only be used when traveling with a team or a group of students.**

Example #1:

You travel to Great Falls for a one day workshop. You will be reimbursed \$12 for your lunch and it will be run through payroll, **assuming lunch isn't provided at the workshop**. If the workshop gets over late and you can't make it home by a reasonable hour, then dinner will be added also (\$16).

Example #2:

You travel to Great Falls for a two day workshop and spend the night. You will be reimbursed for lunch and dinner for the first day (\$28) and breakfast, lunch and dinner (\$38) for the second day, **assuming that meals weren't provided at the workshop**. Again, the dinner meal will be reimbursed depending on when the workshop concludes.

Meal Reimbursements for teams or student groups.

Must have itemized receipts

The receipt must show what was ordered and cost. The receipt must show the name of the business and be dated.

The amounts to be reimbursed for teams are:

*3 meals --\$30 per person: *2 meals --\$24 per person: *1 meal --\$14 per person

People counting towards the total amount should include all people, including the bus driver & chaperones if applicable.

Rooms & Travel PO's: Names of all people traveling and staying must be turned into the central office prior to issuing manual PO's. This includes Chaperones if needed. The number of chaperones and/or volunteers must be authorized by the Superintendent before purchase orders will be issued.