

## WOU Summary of Travel Reimbursement Rates

**Effective January 1, 2026**

| Category  | Rate Summary  | Policy   |   |  |                |                  |  |  |                               |  |                |                  |
|---|---|--|---|--|----------------|------------------|--|--|-------------------------------|--|----------------|------------------|
| CONTINENTAL US:   | High: See list of High Cost Cities  | <b>Standard:</b> The WOU per diem equals the federal rates using the IRS's <i>High-Low Substantiation Method</i> . Deductions required for meals provided. Lodging tax is reimbursed as a miscellaneous expense. No receipts required for lodging and meals claimed at per diem. Pre-Travel Authorization is required for all out-of-state travel.   |   |  |                |                  |  |  |                               |  |                |                  |
|   | Meals & IE 86<br>Lodging 233  |  |   |  |                |                  |  |  |                               |  |                |                  |
|   | Low: All other cities<br>Meals & IE 74<br>Lodging 151   |  |   |  |                |                  |  |  |                               |  |                |                  |
|   | Please note <b>Conference Exception</b> to the right.<br><br>IE = Incidental Expense  |  |   |  |                |                  |  |  |                               |  |                |                  |
| FOREIGN:  | Meals, IE and Lodging   | <b>Standard:</b> The WOU per diem equals the federal rates using the Department of State's <i>Foreign Per Diem Rates by Location</i> . Deductions required for meals provided. Lodging tax is included in the per diem. No receipts required for lodging, meals, and incidental expenses.  |   |  |                |                  |  |  |                               |  |                |                  |
|   | Foreign Per Diem Rates Link located on Business Office Travel Webpage<br><br>Please note <b>Conference Exception</b> to the right.<br><br>IE = Incidental Expense                               |  |   |  |                |                  |  |  |                               |  |                |                  |
|   |   |  | <b>Exception: (1) Conference:</b> Lodging and meals at actual and reasonable cost (receipts required) when sufficient documentation provided. |  |                |                  |  |  |                               |  |                |                  |
|   |   |  |   |  |                |                  |  |  |                               |  |                |                  |
| NON-CONTINENTAL US and OVERSEAS NON-FOREIGN AREAS (e.g., Alaska, Hawaii, Guam, etc.)            | Meals, IE and Lodging   | <b>Standard:</b> The WOU per diem equals the federal rates using the Per Diem Committee's <i>Maximum Per Diem Rates Outside the Continental United States</i> . Deductions required for meals provided. Lodging tax is reimbursed as a miscellaneous expense. No receipts required for lodging, meals, and incidental expenses.  |   |  |                |                  |  |  |                               |  |                |                  |
|   | Outside the Continental United States Per Diem Rates Link located on Business Office Travel Webpage<br><br>Please note <b>Conference Exception</b> to the right.<br><br>IE = Incidental Expense |  |   |  |                |                  |  |  |                               |  |                |                  |
|   |   |  | <b>Exception: (1) Conference:</b> Lodging at actual and reasonable cost (lodging receipts required) when sufficient documentation provided.   |  |                |                  |  |  |                               |  |                |                  |
|   |   |  |   |  |                |                  |  |  |                               |  |                |                  |
| MILEAGE, Private Vehicle:   | Reimburse at <u>72.5 cents</u> per mile effective 01/01/2026  | The WOU mileage reimbursement rate equals the GSA federal rate. Former mileage rate (01/01/2025-12/31/2025) was <u>70 cents</u> per mile.  |   |  |                |                  |  |  |                               |  |                |                  |
| NON-COMMERCIAL LODGING:   | Per diem is \$25.00 per night.  | WOU establishes the per diem rate for non-commercial lodging.  |   |  |                |                  |  |  |                               |  |                |                  |
|   |   |  |   |  |                |                  |  |  |                               |  |                |                  |
| PRORATION of MEALS & INCIDENTAL EXPENSES PER DIEM for Partial Days Involving an Overnight Stay: |   | <u>PARTIAL DAY MEAL &amp; INCIDENTAL EXPENSE PER DIEM</u><br><br>Meal per diems for <u>initial</u> day of travel and <u>final</u> day of overnight travel will be based on the following calculation methods:<br><table><tr><td colspan="2">Initial Day of Travel - Leave:</td></tr><tr><td>Meal Allowance</td><td>75% x Daily Rate</td></tr><tr><td colspan="2"> </td></tr><tr><td colspan="2">Final Day of Travel - Return:</td></tr><tr><td>Meal Allowance</td><td>75% x Daily Rate</td></tr></table> | Initial Day of Travel - Leave:  |  | Meal Allowance | 75% x Daily Rate |  |  | Final Day of Travel - Return: |  | Meal Allowance | 75% x Daily Rate |
| Initial Day of Travel - Leave:  |   |  |   |  |                |                  |  |  |                               |  |                |                  |
| Meal Allowance  | 75% x Daily Rate  |  |   |  |                |                  |  |  |                               |  |                |                  |
|   |   |  |   |  |                |                  |  |  |                               |  |                |                  |
| Final Day of Travel - Return:   |   |  |   |  |                |                  |  |  |                               |  |                |                  |
| Meal Allowance  | 75% x Daily Rate  |  |   |  |                |                  |  |  |                               |  |                |                  |
| INCIDENTAL EXPENSES:  |   | WOU establishes the definition of incidental expenses. Incidental expenses are combined with meals into a single rate and include, but are not limited to, fees and gratuities for services, such as for waiters and baggage handlers, hotel staff, and staff on ships.  |   |  |                |                  |  |  |                               |  |                |                  |
| MISCELLANEOUS EXPENSES:   |   | WOU establishes the definition of miscellaneous expenses. All miscellaneous expenses must be itemized. Commercial ground transportation requires receipts if \$25 or more; see WOU Travel Policy for receipt requirements on other miscellaneous expenses.   |   |  |                |                  |  |  |                               |  |                |                  |