

WOU Summary of Travel Reimbursement Rates

Effective January 1, 2026

Category	Rate Summary	Policy								
CONTINENTAL US:	High: See list of High Cost Cities Meals & IE 86 Lodging 233 Low: All other cities Meals & IE 74 Lodging 151	<p>Standard: 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.</p>								
	<p>Please note Conference Exception to the right.</p> <p>IE = Incidental Expense</p>	<p>Exception: (1) Conference: Lodging at actual and reasonable cost (receipts required) when sufficient documentation provided.</p>								
FOREIGN:	<p>Meals, IE and Lodging</p> <p>Foreign Per Diem Rates Link located on Business Office Travel Webpage</p> <p>Please note Conference Exception to the right.</p> <p>IE = Incidental Expense</p>	<p>Standard: 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.</p> <p>Exception: (1) Conference: Lodging and meals at actual and reasonable cost (receipts required) when sufficient documentation provided.</p>								
NON-CONTINENTAL US and OVERSEAS NON-FOREIGN AREAS (e.g., Alaska, Hawaii, Guam, etc.)	<p>Meals, IE and Lodging</p> <p>Outside the Continental United States Per Diem Rates Link located on Business Office Travel Webpage</p> <p>Please note Conference Exception to the right.</p> <p>IE = Incidental Expense</p>	<p>Standard: 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.</p> <p>Exception: (1) Conference: Lodging at actual and reasonable cost (lodging receipts required) when sufficient documentation provided.</p>								
MILEAGE, Private Vehicle:	Reimburse at 72.5 cents 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 70 cents 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:		<p>PARTIAL DAY MEAL & INCIDENTAL EXPENSE PER DIEM</p> <p>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:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td colspan="2" style="text-align: center;">Initial Day of Travel - Leave:</td> </tr> <tr> <td style="text-align: center;">Meal Allowance</td><td style="text-align: center;">75% x Daily Rate</td> </tr> <tr> <td colspan="2" style="text-align: center;">Final Day of Travel - Return:</td> </tr> <tr> <td style="text-align: center;">Meal Allowance</td><td style="text-align: center;">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
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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.								