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** Please note **Conference Exception** to the right. IE = Incidental Expense	**Standard:** The WOU per diem equals the federal rates using the IRS's *High-Low Substantiation Method* . 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. **Exception:** (1) **Conference:** Lodging at actual and reasonable cost (receipts required) when sufficient documentation provided.
FOREIGN:	Meals, IE and Lodging Foreign Per Diem Rates Link located on Business Office Travel Webpage Please note **Conference Exception** to the right. IE = Incidental Expense	**Standard:** The WOU per diem equals the federal rates using the Department of State's *Foreign Per Diem Rates by Location* . Deductions required for meals provided. Lodging tax is included in the per diem. No receipts required for lodging, meals, and incidental expenses. **Exception:** (1) **Conference:** 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 Outside the Continental United States Per Diem Rates Link located on Business Office Travel Webpage Please note **Conference Exception** to the right. IE = Incidental Expense	**Standard:** The WOU per diem equals the federal rates using the Per Diem Committee's *Maximum Per Diem Rates Outside the Continental United States* . Deductions required for meals provided. Lodging tax is reimbursed as a miscellaneous expense. No receipts required for lodging, meals, and incidental expenses. **Exception: (1) Conference:** Lodging at actual and reasonable cost (lodging receipts required) when sufficient documentation provided.
MILEAGE, Private Vehicle:	Reimburse at **76 cents** per mile effective 01/01/2026	The WOU mileage reimbursement rate equals the GSA federal rate. Former mileage rate (01/01/2026-07/01/2026) was 72.5 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:	**PARTIAL DAY MEAL & INCIDENTAL EXPENSE PER DIEM** Meal per diems for initial day of travel and final day of overnight travel will be based on the following calculation methods:

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.