

WOU Summary of Travel Reimbursement Rates

Effective October 1st, 2026

Category	Rate Summary	Policy										
CONTINENTAL US:	High: See list of High Cost Cities Meals & IE 86 Lodging 243 Low: All other cities Meals & IE 74 Lodging 156 Please note Conference Exception to the right. IE = Incidental Expense	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. 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 <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. 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 <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. 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 <u>72.5 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:		PARTIAL DAY MEAL & INCIDENTAL EXPENSE PER DIEM 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: <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
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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.										