

Meals

Per Diem Expenses for meals associated with authorized out of district, overnight travel shall be paid to employees on a per diem basis. Meals are reimbursed up to \$54.00 per day. The employee per diem allowance is as follows:

Standard Rate	\$13.00 Breakfast	\$14.00 Lunch	\$23.00 Dinner
Little Rock	\$13.00 Breakfast	\$14.00 Lunch	\$23.00 Dinner
Hot Springs	\$14.00 Breakfast	\$16.00 Lunch	\$26.00 Dinner
Incidentals	\$5.00		

❖ Incidental receipts must be attached for each incidental.

“Expenses for meals associated with authorized overnight travel shall be reimbursed based a per diem basis set by the board. In accordance with IRS Publication 15 (Circular E), Employer’s Tax Guide, Employees must meet the following guidelines when requesting reimbursement or receiving advanced funds: (1) The expenditure must have incurred while performing services as an employee of the district; (2) The expenditures must be reconciled (receipts returned) to the district within ten working days after travel is completed; (3) The employee must return to the district any unused funds in excess of reconciled expenses within ten working days after travel is completed. If the advanced funds are not reconciled, or unused funds in excess of the reconciled expenses are not returned within ten working days, the amount paid under the advancement in excess of the reconciled expenses is subject to the withhold and payment of income, social security, and Medicare taxes for the first payroll period following the end of the ten day period.

You must leave for your destination before 8:00 a.m. to receive the breakfast allowance and arrive home after 6:00 p.m. to receive the dinner allowance.

If you leave HWHSD prior to 8:00 a.m. you are entitled to all meals for that day.

If you leave between 8:00 a.m. and 12:00 p.m. you are entitled to lunch and dinner.

If you leave between 12:01 and 5:00 p.m. you are entitled to dinner.

If on you day of return, you arrive back prior to 11:30 a.m. you are entitled to breakfast.

If you return between 11:31 a.m. and 6:00 p.m. you are entitled to breakfast and lunch only.

If you return after 6:00 p.m. you are entitled to a full day meal reimbursement.

Note:

Do not claim meals provided at the conference. This includes meals provided as part of the conference registration or by vendors.

Business meals: Business meals are reimbursed at actual expense. Original itemized receipts are required and must be submitted with a Day Trip Meal Reimbursement Form. Receipts submitted which are determined to be unreasonable or excessive are subject to disallowance. Reimbursement claimed for meals that include anyone other than the employee must specify the name of the individuals at the meal and the purpose of the meal, i.e., seminar, in-service, conference, etc. Business meal reimbursements are processed through payroll and are subject to payroll taxes.

Other meals: District employees traveling outside the district for a minimum of six consecutive hours for the purpose of competitions, conferences, workshops, or meetings will be reimbursed for meals at actual expense. No meal reimbursement will be made for time periods less than the six-hour minimum requirement. Receipts must be submitted with the Day Trip Meal Reimbursement Form. Meal reimbursements for day trips are processed through payroll and are subject to payroll taxes.