

longer, the Traveler's agency must receive advanced approvals for the assignment and for use of the long-term lodging rate from the agency's administrative services division and the director of the Division of Finance. The approvals are requested on the Long-Term Travel Assignment form which has specific information required for the approvals. Particularly, continued Travel Status that extends beyond a year and requires the requestor(s) to justify why it is in the state's best interest to pay Per Diem rather than move the Traveler to the project location. This form is published on the Division of Finance web site at: <http://doa.alaska.gov/dof/forms/resource/longterm.pdf>.

See [AAM 320](#) for a summary of tax implications related to state travel reimbursement policies.

AAM 60.250	Meals and Incidental Expense Allowances (07-24)
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Meal and incidental expense (M&IE) allowances and prorated M&IE allowances are provided to the Traveler to cover the cost of meals and incidental expenses such as discretionary tips. Where applicable, travel provisions of collective bargaining agreements supersede AAM M&IE allowance policies and rates.

There are two types of M&IE allowances, short-term and long-term/noncommercial. The appropriate M&IE allowance rate for a day is the rate established for the community in which the Traveler is required to obtain overnight lodging. On the day of return, a Traveler is entitled to the M&IE allowance rate applicable for the preceding day. When travel involves crossing the International Date Line, the M&IE allowance shall be calculated based on the total number of hours in flight.

For current M&IE allowances, refer to the state Per Diem rates published on the Division of Finance web site at: http://doa.alaska.gov/dof/travel/trav_acct.html.

A link to the federal Per Diem rates is located on the Division of Finance web site at: http://doa.alaska.gov/dof/travel/trav_acct.html.

Short-Term M&IE (Allowance)

Travelers on short-term Travel Status in Alaska are eligible for a daily state M&IE rate.

Travelers on short-term Travel Status outside of Alaska, including travel to Hawaii and foreign destinations, are eligible for the daily federal M&IE rate for the location.

A Traveler is eligible for the short-term M&IE allowance rate in two circumstances: when a Traveler in short-term Travel Status is expected to

incur expenses from dining at commercial establishments; and when a Traveler in long-term Travel Status will incur expenses from dining at commercial establishments because the Traveler is required to stay in a lodging facility that does not provide cooking facilities to its guests.

Long-Term M&IE (Allowance)

Travelers on long-term Travel Status in Alaska are eligible for a daily state M&IE rate.

Travelers on long-term Travel Status outside of Alaska, including travel to Hawaii and foreign destinations, are eligible for 55% of the daily federal M&IE rate for the location.

A Traveler is eligible for a long-term M&IE allowance in two circumstances: when a Traveler in long-term Travel Status, is expected to prepare meals; and when a Traveler is in short-term Travel Status in a location where there are no commercial dining establishments and they are expected to provide their own meals.

M&IE Rules for Specific Situations

Whenever a Traveler is in Travel Status and is entitled to reimbursement for lodging under both the short-term and long-term/noncommercial Per Diem rules, the Traveler is entitled to only the M&IE allowance that applies to the location where the Traveler is staying.

Travelers are entitled to the entire incidentals portion of the rate for each day or partial day in Travel Status unless all meals are provided.

If a Traveler maintains a dwelling at their destination and it is available to them, they will be entitled to only an M&IE allowance for normal workdays. An M&IE allowance for other than normal workdays is not allowed.

If a Traveler is temporarily returned to the Traveler's Duty Station while on a long-term assignment and is continuing to receive a long-term lodging Per Diem, the Traveler is not entitled to any M&IE allowance while at the Duty Station.

Prorated M&IE Allowances

On the initial day of departure and final day of arrival, the Traveler receives 75% of the daily M&IE allowance for the travel destination. The prorated M&IE allowance is applied to both meals and incidental expenses.

Travel Status Less Than 24 Hours, More Than 12 Hours

Travelers who are in Travel Status less than 24 hours but more than 12 hours and who return to their residence and/or Duty Station rather than obtaining overnight lodging at their travel destination, are entitled to 75% of the daily M&IE allowance for the travel destination.

Travelers who are normally scheduled to work more than 10 hours per day must be in Travel Status at least 2 hours more than their regular scheduled workday to be eligible for 75% of the daily M&IE allowance for the travel destination. See [AAM 320](#) for details on taxability of such an allowance.

Meals Provided to Travelers

Occasionally, a Traveler is provided a meal while at a conference, training, seminar, etc., or as part of a lodging package such as at bed and breakfast inns (where the state is paying for actual lodging costs). It is the Travelers responsibility to accurately report consumed meals on the Travel Authorization expense report submitted for M&IE allowance. The signature of the Traveler certifies the facts on the Travel Authorization form and is sufficient to process the claim for payment.

Excluding the initial day of departure and final day of arrival the M&IE allowance must be reduced by the consumed meals reported by the Traveler on the Travel Authorization form. The prorated meal rates are published on the Division of Finance web site at <http://doa.alaska.gov/dof/travel/resource/rates.pdf>.

AAM 60.260 Contracting for Subsistence (07-05)
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The state may enter into agreements with restaurants, hotels, and lodging houses to furnish subsistence to a Traveler or groups of Travelers when in the best interest of the state ([AS 36.30](#)). A contract for subsistence must comply with appropriate procurement regulations. Such agreements require the vendor to provide itemized invoices for services.