



## Nonovernight Meal Payments

---

### Purpose

This document describes the Research Foundation (RF) policies for reimbursement of meal expenses incurred during one-day, nonovernight travel.

---

### Reimbursement

When the traveler is in travel status for less than a full day and incurs no lodging charges, reimbursement for breakfast and dinner will be made in accordance with the eligibility requirements described in [Meal Eligibility](#), using the rates as listed in [Schedule 2](#).

Because of tax implications, advances are not permitted for nonovernight meal expenses.

---

### Taxable Income

The Internal Revenue Service (IRS) considers reimbursements paid to a person for meal expenses incurred during one-day, nonovernight travel as taxable income.

Payments to RF employees for nonovernight meal expenses must be included in the employee's paycheck as gross income and reported on the employee's Wage and Tax Statement, IRS Form W-2. (Choose the appropriate version [year] of this form from the [Forms and Publications](#) page of the IRS Web site.) In addition, taxes must be withheld and fringe benefits must be charged to the account from which the employee is paid.

---

### Documentation Requirements

After the end of the trip, within a reasonable time as set by individual campus policy, the following forms should be submitted to the operating location's office responsible for handling travel matters:

- The "Taxable Meal Payment Request and Authorization Form" (available in both [Word](#) and [PDF](#)) records nonovernight meal expenses.
- The "Travel Payment Request" form ([PDF](#)) records transportation and other expenses, if applicable.

These forms are available from the Forms resource area in EPSS. Receipts are not required for allowances but are required for reimbursement of actual costs incurred up to the amount listed in [Schedule 2](#).

---

[Reimbursement Procedures for RF Employees](#)

**When an employee travels on the RF account to which he or she is appointed,** the "Taxable Meal Payment Request and Authorization Form" should be forwarded from the operating location's travel office to the operating location's payroll office. This form is available from the Forms resource area in EPSS. Payment for nonovernight meals will be included in the employee's biweekly paycheck. Reimbursed nonovernight meal expenses will appear as taxable income on the employee's "Wage and Tax Statement" (IRS W-2). Refer to the [NonOvernight Meal Payment Procedure](#) and the [Nonovernight Meal Payments Policy](#) in the Payroll business area.

**When an employee travels on an RF account other than the account to which he or she is appointed,** the meal payment must be charged to the account to which the employee is appointed. A general journal entry will be performed to transfer the meal payment and applicable fringe benefit charges from the payroll categories of the appointment account to a travel category of the account on which the employee traveled. Refer to the [NonOvernight Meal Payment Procedure](#) in the Payroll business area.

**When an employee travels on an RF account for a location other than his or her home location,** the "Taxable Meal Payment Request and Authorization Form" (available in both [Word](#) and [PDF](#)), and the [Travel Payment Request Form](#) if applicable, must be submitted to, reviewed by, and approved by the travel office at the location other than the home location. These forms are available from the Forms resource area in EPSS. After the forms are processed, this travel office will issue a vendor check for the transportation and miscellaneous expenses. For the meal payment, the employee must be temporarily appointed to the payroll of the other location as an hourly employee in order to include the adjustment amount in the employee's paycheck. Refer to the [NonOvernight Meal Payment Procedure](#) in the Payroll business area.

[Non-RF Employees](#)

The following types of nonemployees may travel on RF business and request reimbursement for meal expenses incurred during nonovernight travel.

- Independent contractors
- SUNY employees

Taxable income reported to the IRS is dependent on the type of nonemployee, as described in this table:

Independent Contractors	SUNY Employees
<p>All payments (both for services and for nonovernight meal reimbursement) must be made through the accounts payable process using the same budget category as all other payments to the contractor. Payments should not be made from the travel budget categories. Payments for nonovernight meal expenses are taxable and must be reported to the IRS and to the contractor on IRS</p>	<p>A SUNY employee who travels on RF business performs a service as an employee of SUNY. Therefore, a SUNY campus may</p> <ul style="list-style-type: none"> <li>● choose to reimburse its employee for nonovernight meal expenses and thus</li> </ul>

<p>Form 1099-MISC, "Statement for Recipients of Miscellaneous Income." Choose the appropriate version (year) of this form from the <a href="#">Forms and Publications</a> page of the IRS Web site.</p> <p>All nonovernight meal payments are taxable, whether included in the contractor's fee or billed separately from the fee. The RF will not report on the 1099 other travel expenses, such as lodging and transportation, <i>if the contractor substantiates (provides receipts and documentation) the expenses</i>. Refer to the Accounts Payable business area, Procedures and Guidance, <a href="#">Miscellaneous Income Payments</a> procedure group in EPSS.</p>	<p>take responsibility for the employee's W-2s and related withholding (see <a href="#">Taxable Income</a>, above).</p> <ul style="list-style-type: none"> <li>• receive RF reimbursement for the cost of the employee's nonovernight meals by submitting an invoice to the RF for the charges (using a Travel budget category); the RF will issue a vendor check to SUNY.</li> </ul>
--	---

Date	Change History
March 19, 2001	Updated links to forms and documents. Content of procedure NOT updated.