

Meal Taxation

In computing the allowance for travel, the following maximum reimbursement may be allowed: On departure, if the travel begins at 7 a.m. or before, a breakfast may be claimed; if the travel begins at 11 a.m. or before, a lunch may be claimed; if the travel begins at 4 p.m. or before, a dinner may be claimed. On return, if the travel extends past 9 a.m., a breakfast may be claimed; if the travel extends past 2 p.m., a lunch may be claimed; if the travel extends past 6 p.m., a dinner may be claimed. Maximum meal reimbursement amounts are authorized as follows:

- Breakfast \$ 10.00
- Lunch 15.00
- Dinner 25.00
- Incidental 5.00 (every 24 hr. period)

Employees who travel for less than 24 hrs. may not claim any lunch allowance. When travel is less than 24 hrs. and a breakfast and/or dinner are being claimed, those meals are reportable and subject to withholding. ([HR 2008-10, 105.C.1b-c](#))