

**EXPENSE REIMBURSEMENT ALLOWANCES BY COLLECTIVE BARGAINING AGREEMENTS/COMPENSATION PLANS**

\*Updated to reflect January 1, 2020 IRS rate of 0.575 cents per mile

Type of Expense	Commissioner's Plan Effective 05/18/20 Plan Approved	AFSCME, Council #5, AFL-CIO Effective 10/25/19 Agreement Approved	MAPE Effective 10/25/19 Agreement Approved	MGEC Effective 05/18/20 Agreement Approved	MSCF (same as Administrator's Plan) Effective 05/18/20 Agreement Approved
State-owned vehicle not available	0.575 cents per mile effective 01/01/20 (IRS rate)	0.575 cents per mile effective 01/01/20 (IRS rate)	0.575 cents per mile effective 01/01/20 (IRS rate)	0.575 cents per mile effective 01/01/20 (IRS rate)	0.575 cents per mile effective 01/01/20 (IRS rate)
State-owned vehicle available but declined	0.505 cents per mile effective 01/01/20 (IRS rate less \$0.07)	0.505 cents per mile effective 01/01/20 (IRS rate less \$0.07)	0.505 cents per mile effective 01/01/20 (IRS rate less \$0.07)	0.505 cents per mile effective 01/01/20 (IRS rate less \$0.07)	0.505 cents per mile effective 01/01/20 (IRS rate less \$0.07)
Tolls and parking fees	actual cost	actual cost	actual cost	actual cost	actual cost
Commercial transportation (air, taxi, rental car, baggage handling, etc.) plus reasonable gratuities	actual cost (baggage fees reimbursable, tips not reimbursable)	actual cost	actual cost	actual cost	(baggage fees reimbursable, tips not reimbursable)
Specially equipped personal van - provides wheelchair access	0.665 cents per mile effective 01/01/20 (IRS rate plus \$0.09)	0.665 cents per mile effective 01/01/20 (IRS rate plus \$0.09)	0.665 cents per mile effective 01/01/20 (IRS rate plus \$0.09)	0.665 cents per mile effective 01/01/20 (IRS rate plus \$0.09)	0.665 cents per mile effective 01/01/20 (IRS rate plus \$0.09)
Motorcycle	no reimbursement applicable	30 cents per mile (Agreement rate)	30 cents per mile (Agreement rate)	30 cents per mile (Agreement rate)	no reimbursement applicable
Personal aircraft	1.27 dollars per mile effective 01/01/20 (IRS rate)	1.27 dollars per mile effective 01/01/20 (IRS rate)	1.27 dollars per mile effective 01/01/20 (IRS rate)	1.27 dollars per mile effective 01/01/20 (IRS rate)	1.27 dollars per mile effective 01/01/20 (IRS rate)
Overnight lodging	actual cost (reasonable)	actual cost (reasonable)	actual cost (reasonable)	actual cost (reasonable)	actual cost (reasonable)
Laundry and/or dry-cleaning <u>after</u> one week in continuous travel status	actual cost not to exceed \$16.00 per week <u>after</u> first week of continuous travel status	actual cost not to exceed \$16.00 per week <u>after</u> first week of continuous travel status	actual cost not to exceed \$16.00 per week <u>after</u> first week of continuous travel status	actual cost not to exceed \$16.00 per week <u>after</u> first week of continuous travel status	actual cost not to exceed \$16.00 per week <u>after</u> first week of continuous travel status
Work-related long distance telephone calls	no reimbursement applicable	actual cost	actual cost	no reimbursement applicable	no reimbursement applicable
Personal telephone calls	no reimbursement applicable	no reimbursement applicable	no reimbursement applicable	no reimbursement applicable	no reimbursement applicable
Special expenses (e.g., conference fees)	actual cost with <u>prior</u> approval	actual cost with <u>prior</u> approval	actual cost with <u>prior</u> approval	actual cost with <u>prior</u> approval	actual cost with <u>prior</u> approval
Meals plus reasonable gratuities	actual cost up to maximums	actual cost up to maximums	actual cost up to maximums	actual cost up to maximums	actual cost up to maximums
<ul style="list-style-type: none"> <li>• breakfast (in travel status overnight or leave home before 6:00 a.m.)</li> <li>• lunch (in travel status and more than 35 miles distance from regular work station)</li> <li>• dinner (in travel status overnight or return home after 7:00 pm)</li> </ul>	Breakfast - \$ 9.00 Lunch - \$11.00** Dinner - \$16.00  other metropolitan areas* Breakfast - \$11.00 Lunch - \$13.00** Dinner - \$20.00  2 or more consecutive meals reimbursed up to the combined maximum  *As identified by the IRS  **Must be away from home overnight	Breakfast - \$ 9.00 Lunch - \$11.00 Dinner - \$16.00  other metropolitan areas* Breakfast - \$11.00 Lunch - \$13.00 Dinner - \$20.00  2 or more consecutive meals reimbursed up to the combined maximum	Breakfast - \$ 9.00 Lunch - \$11.00 Dinner - \$16.00  other metropolitan areas* Breakfast - \$11.00 Lunch - \$13.00 Dinner - \$20.00  2 or more consecutive meals reimbursed up to the combined maximum	Breakfast - \$ 9.00 Lunch - \$11.00 Dinner - \$16.00  other metropolitan areas* Breakfast - \$11.00 Lunch - \$13.00 Dinner - \$20.00  2 or more consecutive meals reimbursed up to the combined maximum  *As identified by the IRS  **Must be away from home overnight	Breakfast - \$ 9.00 Lunch - \$11.00** Dinner - \$16.00  Hennepin & Ramsey counties (Minnesota) and other metropolitan areas* Breakfast - \$11.00 Lunch - \$13.00** Dinner - \$20.00  2 or more consecutive meals reimbursed up to the combined maximum  *As identified by the IRS  **Must be away from home overnight
Payment of expenses	advances if expenses exceed \$50.00; or use state credit card	advances if expenses exceed \$50.00; or use state credit card	advances if expenses exceed \$50.00; or use state credit card	advances if expenses exceed \$50.00; or use state credit card	advances if expenses exceed \$50.00; or use state credit card

Type of Expense	Minnesota State (Colleges & Univ) Administrators Personnel Plan Effective 05/18/20 Plan Approved	Managerial Plan Effective 05/18/20 Plan Approved	MSUAASF (same as Managerial Plan) Effective 01/06/20 Agreement Approved	MMA Effective 10/25/19 Agreement Approved	MNA Effective 05/18/20 Agreement Approved	IFO (same as Managerial Plan) Effective 01/09/20 Agreement Approved
State-owned vehicle not available	0.575 cents per mile effective 01/01/20 (IRS rate)	0.575 cents per mile effective 01/01/20 (IRS rate)	0.575 cents per mile effective 01/01/20 (IRS rate)	0.575 cents per mile effective 01/01/20 (IRS rate)	0.575 cents per mile effective 01/01/20 (IRS rate)	0.575 cents per mile effective 01/01/20 (IRS rate)
State-owned vehicle available but declined	0.505 cents per mile effective 01/01/20 (IRS rate less \$0.07)	0.505 cents per mile effective 01/01/20 (IRS rate less \$0.07)	0.505 cents per mile effective 01/01/20 (IRS rate less \$0.07)	0.505 cents per mile effective 01/01/20 (IRS rate less \$0.07)	0.505 cents per mile effective 01/01/20 (IRS rate less \$0.07)	0.505 cents per mile effective 01/01/20 (IRS rate less \$0.07)
Tolls and parking fees	actual cost	actual cost	actual cost	actual cost	actual cost	actual cost
Commercial transportation (air, taxi, rental car, etc.) plus reasonable gratuities	actual cost (baggage fees reimbursable, tips not reimbursable)	actual cost (baggage fees reimbursable, tips not reimbursable)	actual cost (baggage fees reimbursable, tips not reimbursable)	actual cost	actual cost	actual cost (baggage fees reimbursable, tips not reimbursable)
Specially equipped personal van - provides wheelchair access	0.665 cents per mile effective 01/01/20 (IRS rate plus \$0.09)	0.665 cents per mile effective 01/01/20 (IRS rate plus \$0.09)	0.665 cents per mile effective 01/01/20 (IRS rate plus \$0.09)	0.665 cents per mile effective 01/01/20 (IRS rate plus \$0.09)	50 cents per mile (Agreement rate)	0.665 cents per mile effective 01/01/20 (IRS rate plus \$0.09)
Motorcycle	no reimbursement applicable	no reimbursement applicable	no reimbursement applicable	30 cents per mile (Agreement rate)	15 cents per mile (Agreement rate)	no reimbursement applicable
Personal aircraft	1.27 dollars per mile effective 01/01/20 (IRS rate)	1.27 dollars per mile effective 01/01/20 (IRS rate)	1.27 dollars per mile effective 01/01/20 (IRS rate)	1.27 dollars per mile effective 01/01/20 (IRS rate)	45 cents per mile (Agreement rate)	1.27 dollars per mile effective 01/01/20 (IRS rate)
Overnight lodging	actual cost (reasonable)	actual cost (reasonable)	actual cost (reasonable)	actual cost (reasonable)	actual cost (reasonable)	actual cost (reasonable)
Laundry and/or dry-cleaning after one week in continuous travel status	actual cost not to exceed \$16.00 per week after first week of continuous travel status	actual cost not to exceed \$16.00 per week after first week of continuous travel status	actual cost not to exceed \$16.00 per week after first week of continuous travel status	actual cost not to exceed \$16.00 per week after first week of continuous travel status	actual cost not to exceed \$16.00 per week after first week of continuous travel status	actual cost not to exceed \$16.00 per week after first week of continuous travel status
Work-related long distance telephone calls	no reimbursement applicable	no reimbursement applicable	no reimbursement applicable	actual cost	no reimbursement applicable	no reimbursement applicable
Personal telephone calls	no reimbursement applicable	no reimbursement applicable	no reimbursement applicable	no reimbursement applicable	no reimbursement applicable	no reimbursement applicable
Special expenses (e.g., conference fees, banquet tickets)	actual cost with prior approval	actual cost with prior approval	actual cost with prior approval	actual cost with prior approval	actual cost with prior approval	actual cost with prior approval
Meals plus reasonable gratuities <ul style="list-style-type: none"> <li>breakfast (in travel status overnight or leave home before 6:00 a.m.)</li> <li>lunch (in travel status and more than 35 miles distance from regular work station)</li> <li>dinner (in travel status overnight or return home after 7:00 pm)</li> </ul>	actual cost up to maximums Breakfast - \$ 9.00 Lunch - \$11.00** Dinner - \$16.00 Hennepin & Ramsey counties (Minnesota) and other metropolitan areas* Breakfast - \$11.00 Lunch - \$13.00** Dinner - \$20.00  2 or more consecutive meals reimbursed up to the combined maximum  *As identified by the IRS  **Must be away from home overnight	actual cost up to maximums Breakfast - \$ 9.00 Lunch - \$11.00** Dinner - \$16.00 other metropolitan areas* Breakfast - \$11.00 Lunch - \$13.00** Dinner - \$20.00  2 or more consecutive meals reimbursed up to the combined maximum  *As identified by the IRS  **Must be away from home overnight	actual cost up to maximums Breakfast - \$ 9.00 Lunch - \$11.00** Dinner - \$16.00 other metropolitan areas* Breakfast - \$11.00 Lunch - \$13.00** Dinner - \$20.00  2 or more consecutive meals reimbursed up to the combined maximum  *As identified by the IRS  **Must be away from home overnight	actual cost up to maximums Breakfast - \$ 9.00 Lunch - \$11.00 Dinner - \$16.00 other metropolitan areas* Breakfast - \$11.00 Lunch - \$13.00 Dinner - \$20.00  2 or more consecutive meals reimbursed up to the combined maximum  *As identified by the IRS  **Must be away from home overnight	actual cost up to maximums Breakfast - \$ 10.00 Lunch - \$13.00 Dinner - \$19.00 other metropolitan areas* Breakfast - \$12.00 Lunch - \$15.00 Dinner - \$23.00  2 or more consecutive meals reimbursed up to the combined maximum  *As identified by the IRS  **Must be away from home overnight	actual cost up to maximums Breakfast - \$ 9.00 Lunch - \$11.00** Dinner - \$16.00 other metropolitan areas* Breakfast - \$11.00 Lunch - \$13.00** Dinner - \$20.00  2 or more consecutive meals reimbursed up to the combined maximum  *As identified by the IRS  **Must be away from home overnight
Payment of expenses	advances if expenses exceed \$50.00; or use state credit card	advances if expenses exceed \$50.00; or use state credit card	advances if expenses exceed \$50.00; or use state credit card	advances if expenses exceed \$50.00; or use state credit card	advances if expenses exceed \$50.00; or use state credit card	advances if expenses exceed \$50.00; or use state credit card
Professional Study and Travel (meals, incidentals, lodging) (effective 07/01/20) <ul style="list-style-type: none"> <li>Continental United States</li> <li>Outside of Continental United States, including Alaska and Hawaii</li> </ul>						<ul style="list-style-type: none"> <li>GSA rates</li> <li>Dept. of Defense (DoD) rates</li> </ul>

\*(See <https://www.irs.gov/pub/irs-drop/n-19-55.pdf> for current localities)