



# Memorandum

**To:** Design / Engineering Consultants  
**From:** Tammy Anderson  
Consultant Services Financial Screener, phone number 801/965-4138  
**Date:** **November 14, 2016**  
**Re:** Travel Information—Mileage, Lodging and Meals per Diem

The Utah Department of Transportation (UDOT) uses the Federal Government's General Services Administration (GSA) travel rates for calculating domestic maximum per diem, lodging and mileage reimbursement. These rates are used as a basis for determining travel allowances by consultants that may be necessary as part of the direct cost of a UDOT project. These rates are not for state employee travel.

For insurance purposes, all travel for UDOT business that is reimbursed by the State must have prior approval by an appropriate authority such as a UDOT Project Manager or the Comptroller's office.

Reimbursements will be honored if the travel is necessary and directly related to performing contract services for a UDOT project and is within the following guidelines:

## **Employee Privately Owned Vehicle Mileage Reimbursements**

Based on the Federal General Services Administration (GSA) effective **January 1, 2016**, the employee privately owned vehicle mileage reimbursement allowance is **54** cents per mile. This is the maximum mileage reimbursement rate for employees using their own personal vehicles for project related services.

Consulting firm employees, using their own private vehicle for project related business, are allowed to use only the **54** cents per mile allowance. This is the *maximum* mileage reimbursement rate for employees using their own personal vehicles. If your firm has a standard reimbursement policy and rate for employee private vehicle usage, you should use that policy/rate, unless it exceeds the **54** cents per mile. **You must be consistent in your billing practices.** Allowable costs cannot exceed the amounts actually reimbursed to the employee.

Consulting companies should not include additional direct costs in their estimates or billings for direct mileage unless after the project has started, company employees use their own personal vehicles and these costs are reimbursed to the employee. Unless your company's standard practice is to bill vehicle costs direct and you have a cost accounting system that develops the rates, you should continue to include them in your indirect cost overhead rate.

**Per Diem Lodging, Meals and Incidental Expense Rates**  
**Effective October 1, 2016**

The maximum rates listed below are lodging and meal rates for various Utah locations prescribed under section 301-11 of the Federal Travel Regulations. The Utah Department of Transportation also uses these same rates as guidelines for contract project work.

The per diem, lodging, meals and incidental expense rates are the maximum allowable rates. If your company's standard rates are lower than these rates, your company policy governs the maximum amount allowable for reimbursement.

<b>Meals &amp; Incidental Expenses</b>	<b>\$51</b>	<b>\$54</b>	<b>\$59</b>	<b>\$64</b>	<b>\$69</b>	<b>\$74</b>
<b>Breakfast</b>	11	12	13	15	16	17
<b>Lunch</b>	12	13	15	16	17	18
<b>Dinner</b>	23	24	26	28	31	34
<b>Incidentals</b>	5	5	5	5	5	5

Primary Destination	County Tax Rate	Maximum Lodging (Including taxes)	Meals and Incidental Expenses	Total Maximum per Diem	First & Last Day (Travel Day)  M & IE
<b>Park City</b> (Apr 1 – Nov. 30)	Summit 15.10%	\$126.00 \$145.03	\$74.00	\$200.00 \$230.20	\$55.50
<b>Park City</b> (Dec 1 – Mar 31)	Summit 15.10%	\$235.00 \$270.49	\$74.00	\$309.00 \$355.66	\$55.50
<b>Moab</b> (Nov 1-Feb 28)	Grand 16.65%	\$91.00 \$106.15	\$64.00	\$155.00 \$180.81	\$48.00
<b>Moab</b> (Mar 1-Oct 31)	Grand 16.65%	\$162.00 \$188.97	\$64.00	\$226.00 \$263.63	\$48.00
<b>Provo</b>	Utah 19.45%	\$95.00 \$113.48	\$59.00	\$154.00 \$183.95	\$44.25
<b>Salt Lake City</b> (Apr.1-Dec.31)	Salt Lake and Tooele 18.45%	\$115.00 \$136.22	\$59.00	\$174.00 \$206.10	\$44.25
<b>Salt Lake City</b> (Jan. 1-Mar. 31)	Salt Lake and Tooele 18.45%	\$121.00 \$143.32	\$59.00	\$180.00 \$213.21	\$44.25
<b>Cities not listed use standard CONUS rate</b>	Counties not listed use standard CONUS rate  + Local Tax	\$91.00  **	\$51.00	\$142.00	\$38.25

\*\*Sales tax for cities not listed can be calculated by using the Utah State Tax Commission sales tax tables found at <http://tax.utah.gov/sales/rates>. Room tax rates are calculated by adding the general sales and the transient room tax rates together.

## **Contract Preparation and Billing Instructions**

### **Lodging**

Allowable lodging expenses include the appropriate Base Rate lodging plus the appropriate taxes. Lodging receipts must be submitted with payment requests for any lodging reimbursement.

When preparing the Contract Cost Proposal in CMS, identify the appropriate maximum base lodging rates needed for the project. Insert in CMS an Other Direct Cost (ODC) item description for each base lodging rate needed. An example of the format using the CONUS rate is: enter the description of "CONUS w/o Tax" for the number of units at "\$91.00 per day."

When billing, if the actual lodging rate exceeds the allowable base rate, reimbursed taxes are required to be pro-rated for the amount of the allowable base rate.

An example is a \$120.00 room rate in the \$91.00 (CONUS) region with \$24.00 in taxes for a total of \$115.00

For this example, to calculate the allowable billable amount:

Calculate the tax percentage for the room; i.e., divide \$24 by \$120 = 20%

Then calculate the billable tax amount, multiply .2 by \$91 = \$18.20

Therefore you may bill up to \$109.20 for this CONUS example.

### **Travel Days**

Per diem for travel days, which includes the first and last day traveled as well as one-day-trip travel days, should be included as separate Other Direct Cost (ODC) items in the Consultant setup in CMS (Form 930) as well as on the contract cost proposal. Travel days are 75% of a full-day of per diem regardless of the start and end time of the travel on that day.

If the Contract includes Per Diem, travel days must be included on the Contract in addition to full per diem days.

Please contact your Consultant Services Contract Administrator with any questions.