

EXPENSE REIMBURSEMENT ALLOWANCES BY COLLECTIVE BARGAINING AGREEMENTS/COMPENSATION PLANS

*Updated to reflect January 1, 2023 IRS rate of 0.655 cents per mile

Type of Expense	Commissioner's Plan Effective 05/21/22 2021-2023 Plan in effect	AFSCME, Council #5, AFL-CIO Effective 08/16/23 2023-2025 Contract in effect	MAPE Effective 08/18/23 2023-2025 Contract in effect	MGEC Effective 10/04/22 2021-2023 Contract in effect	MSCF (same as Administrator's Plan) Effective 12/12/22 2021-2023 Contract in effect
State-owned vehicle not available	0.655 cents per mile effective 01/01/23 (IRS rate)	0.655 cents per mile effective 01/01/23 (IRS rate)	0.655 cents per mile effective 01/01/23 (IRS rate)	0.655 cents per mile effective 01/01/23 (IRS rate)	0.655 cents per mile effective 01/01/23 (IRS rate)
State-owned vehicle available but declined	0.585 cents per mile effective 01/01/23 (IRS rate less \$0.07)	0.585 cents per mile effective 01/01/23 (IRS rate less \$0.07)	0.585 cents per mile effective 01/01/23 (IRS rate less \$0.07)	0.585 cents per mile effective 01/01/23 (IRS rate less \$0.07)	0.585 cents per mile effective 05/01/22 (IRS rate less \$0.07)
Tolls and parking fees	actual cost	actual cost	actual cost	actual cost	actual cost
Commercial transportation (air, taxi, ride-share, 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, does not include ride-share)
Specially equipped personal van - provides wheelchair access	0.74 cents per mile effective 01/01/23 (IRS rate plus \$0.09)	0.74 cents per mile effective 01/01/23 (IRS rate plus \$0.09)	0.74 cents per mile effective 01/01/23 (IRS rate plus \$0.09)	0.74 cents per mile effective 01/01/23 (IRS rate plus \$0.09)	0.74 cents per mile effective 01/01/23 (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
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	no reimbursement applicable	no reimbursement applicable	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 Breakfast - \$10.00 Lunch - \$13.00 Dinner - \$19.00	actual cost up to maximums Breakfast - \$11.00 Lunch - \$13.00 Dinner - \$19.00	actual cost up to maximums Breakfast - \$11.00 Lunch - \$13.00 Dinner - \$19.00	actual cost up to maximums Breakfast - \$ 9.00 Lunch - \$11.00 Dinner - \$16.00	actual cost up to maximums Breakfast - \$10.00 Lunch - \$13.00 Dinner - \$19.00
<ul style="list-style-type: none"> breakfast (in travel status overnight or leave home before 6:00 a.m.) lunch (more than 35 miles distance from regular work station) dinner (in travel status overnight or return home after 7:00 pm) 	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	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 and excluding any cities within Minnesota	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 and excluding any cities within Minnesota	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 plus Hennepin and Ramsey Counties	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 plus Hennepin and Ramsey Counties
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
Professional Study and Travel (meals, incidentals, lodging)	no reimbursement applicable	no reimbursement applicable	no reimbursement applicable	at Agency discretion	at college discretion

Type of Expense	Minnesota State (Colleges & Univ) Administrators Personnel Plan (same as Managerial Plan) Effective 01/18/22 2021-2023 Plan in effect	Managerial Plan Effective 05/21/22 2021-2023 Plan in effect	MSUAASF (same as Managerial Plan) Effective 09/20/23 2023-2025 Contract in effect	MMA Effective 01/18/22 2021-2023 Contract in effect	MNA Effective 01/18/22 2021-2023 Contract in effect	IFO (same as Managerial Plan) Effective 09/20/23 2023-2025 Contract in effect
State-owned vehicle not available	0.655 cents per mile effective 01/01/23 (IRS rate)	0.655 cents per mile effective 01/01/23 (IRS rate)	0.655 cents per mile effective 01/01/23 (IRS rate)	0.655 cents per mile effective 01/01/23 (IRS rate)	0.655 cents per mile effective 01/01/23 (IRS rate)	0.655 cents per mile effective 01/01/23 (IRS rate)
State-owned vehicle available but declined	0.585 cents per mile effective 01/01/23 (IRS rate less \$0.07)	0.585 cents per mile effective 01/01/23 (IRS rate less \$0.07)	0.585 cents per mile effective 01/01/23 (IRS rate less \$0.07)	0.585 cents per mile effective 01/01/23 (IRS rate less \$0.07)	0.585 cents per mile effective 01/01/23 (IRS rate less \$0.07)	0.585 cents per mile effective 01/01/23 (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, ride-share, rental car, etc.) plus reasonable gratuities	actual cost (baggage fees reimbursable, tips not reimbursable, does not include ride-share)	actual cost (baggage fees reimbursable, tips not reimbursable)	actual cost (baggage fees reimbursable, tips not reimbursable does not include ride-share)	actual cost	actual cost (does not include ride-share)	actual cost (baggage fees reimbursable, tips not reimbursable, does not include ride-share)
Specially equipped personal van - provides wheelchair access	0.74 cents per mile effective 01/01/23 (IRS rate plus \$0.09)	0.74 cents per mile effective 07/01/22 (IRS rate plus \$0.09)	0.74 cents per mile effective 07/01/22 (IRS rate plus \$0.09)	0.74 cents per mile effective 07/01/22 (IRS rate plus \$0.09)	50 cents per mile (Agreement rate)	0.74 cents per mile effective 07/01/22 (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	1.74 dollars per mile effective 01/01/23 (IRS rate)	1.74 dollars per mile effective 01/01/23 (IRS rate)	1.74 dollars per mile effective 01/01/23 (IRS rate)	1.74 dollars per mile effective 01/01/23 (IRS rate)	45 cents per mile (Agreement rate)	1.74 dollars per mile effective 01/01/23 (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 <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	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	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 <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	actual cost with <u>prior</u> approval
Meals plus reasonable gratuities <ul style="list-style-type: none"> breakfast (in travel status overnight or leave home before 6:00 a.m.) lunch (more than 35 miles distance from regular work station) dinner (in travel status overnight or return home after 7:00 pm) 	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 plus Hennepin and Ramsey Counties	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 ^All Minnesota counties at the same reimbursement rate	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 ^All Minnesota counties at the same reimbursement rate	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	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	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 ^All Minnesota counties at the same reimbursement rate
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 and Professional Improvement Funds (meals, incidentals, lodging)	no reimbursement applicable	no reimbursement applicable	<ul style="list-style-type: none"> Incidentals and lodging reimbursed as provided above. Meals reimbursed at 1.25 times the Managerial Plan rate. 	no reimbursement applicable	no reimbursement applicable	<ul style="list-style-type: none"> Incidentals and lodging reimbursed as provided above. Meals reimbursed at 1.25 times the Managerial Plan rate.

@ (See <https://www.irs.gov/pub/irs-drop/n-22-44.pdf> for current localities)

+as specified by the IRS (specifically excluding any cities within Minnesota)