

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

\*This matrix is a quick reference only and is not intended as a substitute for reading and understanding the terms of the contracts and plans.

Updated to reflect January 1, 2025 IRS rate of 0.70 cents per mile

Last Updated: 03/05/25

Type of Expense	Commissioner's Plan Effective 12/20/23 2023-2025 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	MGECE Effective 12/20/23 2023-2025 Contract in effect	MSCF (same as Administrator's Plan) Effective 12/19/23 2023-2025 Contract in effect
State-owned vehicle not available	0.70 cents per mile effective 01/01/25 (IRS rate)	0.70 cents per mile effective 01/01/25 (IRS rate)	0.70 cents per mile effective 01/01/25 (IRS rate)	0.70 cents per mile effective 01/01/25 (IRS rate)	0.70 cents per mile effective 01/01/25 (IRS rate)
State-owned vehicle available but declined	0.63 cents per mile effective 01/01/25 (IRS rate less \$0.07)	0.63 cents per mile effective 01/01/25 (IRS rate less \$0.07)	0.63 cents per mile effective 01/01/25 (IRS rate less \$0.07)	0.63 cents per mile effective 01/01/25 (IRS rate less \$0.07)	0.63 cents per mile effective 01/01/25 (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)
Specially equipped personal van - provides wheelchair access	0.79 cents per mile effective 01/01/25 (IRS rate plus \$0.09)	0.79 cents per mile effective 01/01/25 (IRS rate plus \$0.09)	0.79 cents per mile effective 01/01/25 (IRS rate plus \$0.09)	0.79 cents per mile effective 01/01/25 (IRS rate plus \$0.09)	0.79 cents per mile effective 01/01/25 (IRS rate plus \$0.09)
Motorcycle	no reimbursement applicable	0.30 cents per mile (Agreement rate)	0.30 cents per mile (Agreement rate)	0.30 cents per mile (Agreement rate)	no reimbursement applicable
Personal aircraft	current IRS mileage rate	current IRS mileage rate	0.45 cents per mile (Agreement rate)	current IRS mileage rate	current IRS mileage rate
Overnight lodging	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
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 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	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 - \$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 - \$11.00 Lunch - \$13.00 Dinner - \$19.00
• breakfast (in travel status overnight or leave home before 6:00 a.m.)					
• lunch (more than 35 miles distance from regular work station)	other metropolitan areas@ Breakfast - \$12.00 Lunch - \$15.00 Dinner - \$23.00	other metropolitan areas@ Breakfast - \$12.00 Lunch - \$15.00 Dinner - \$23.00	other metropolitan areas@ Breakfast - \$12.00 Lunch - \$15.00 Dinner - \$23.00	other metropolitan areas@ Breakfast - \$12.00 Lunch - \$15.00 Dinner - \$23.00	other metropolitan areas@ Breakfast - \$12.00 Lunch - \$15.00 Dinner - \$23.00
• dinner (in travel status overnight or return home after 7:00 pm)					
	2 or more consecutive meals reimbursed up to the combined maximum	2 or more consecutive meals reimbursed up to the combined maximum	2 or more consecutive meals reimbursed up to the combined maximum	2 or more consecutive meals reimbursed up to the combined maximum	2 or more consecutive meals reimbursed up to the combined maximum
	@As identified by the IRS	@As identified by the IRS and excluding any cities within Minnesota	@As identified by the IRS and excluding any cities within Minnesota	@As identified by the IRS and specifically excluding any cities within Minnesota	@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 \$150.00; or use state credit card
Professional Study and Travel (meals, incidentals, lodging)	no reimbursement applicable	no reimbursement applicable	no reimbursement applicable	at Agency discretion	expenses reimbursable as indicated above

Type of Expense	Minnesota State (Colleges & Univ) Administrators Personnel Plan (same as Managerial Plan with exceptions) Effective 12/20/23 2023-2025 Plan in effect	Managerial Plan Effective 12/20/23 2023-2025 Plan in effect	MSUAASF (same as Managerial Plan) Effective 09/20/23 2023-2025 Contract in effect	MMA Effective 12/11/23 2023-2025 Contract in effect	MNA Effective 03/27/24 2023-2025 Contract in effect	IFO (same as Managerial Plan) Effective 09/20/23 2023-2025 Contract in effect
State-owned vehicle not available	0.70 cents per mile effective 01/01/25 (IRS rate)	0.70 cents per mile effective 01/01/25 (IRS rate)	0.70 cents per mile effective 01/01/25 (IRS rate)	0.70 cents per mile effective 01/01/25 (IRS rate)	0.70 cents per mile effective 01/01/25 (IRS rate)	0.70 cents per mile effective 01/01/25 (IRS rate)
State-owned vehicle available but declined	0.63 cents per mile effective 01/01/25 (IRS rate less \$0.07)	0.63 cents per mile effective 01/01/25 (IRS rate less \$0.07)	0.63 cents per mile effective 01/01/25 (IRS rate less \$0.07)	0.63 cents per mile effective 01/01/25 (IRS rate less \$0.07)	0.63 cents per mile effective 01/01/25 (IRS rate less \$0.07)	0.63 cents per mile effective 01/01/25 (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)	actual cost (baggage fees reimbursable, tips not reimbursable)	actual cost (baggage fees reimbursable, tips not reimbursable)	actual cost (baggage fees and tips reimbursable)	actual cost (baggage handling reimbursable and does not include ride-share)	actual cost (baggage fees reimbursable, tips not reimbursable)
Specially equipped personal van - provides wheelchair access	0.79 cents per mile effective 01/01/25 (IRS rate plus \$0.09)	0.79 cents per mile effective 01/01/25 (IRS rate plus \$0.09)	0.79 cents per mile effective 01/01/25 (IRS rate plus \$0.09)	0.79 cents per mile effective 01/01/25 (IRS rate plus \$0.09)	0.50 cents per mile (Agreement rate)	0.79 cents per mile effective 01/01/25 (IRS rate plus \$0.09)
Motorcycle	0.35 cents (one-half of current IRS mileage rate)	no reimbursement applicable	no reimbursement applicable	0.30 cents per mile (Agreement rate)	0.15 cents per mile (Agreement rate)	no reimbursement applicable
Personal aircraft	current IRS mileage rate	current IRS mileage rate	current IRS mileage rate	IRS privately owned aircraft mileage rate	0.45 cents per mile (Agreement rate)	current IRS mileage 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	no reimbursement applicable	Reimbursable per Agreement	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"> <li>breakfast (in travel status overnight or leave home before 6:00 a.m.)</li> <li>lunch (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 - \$11.00 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 - \$11.00 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 and specifically excluding any cities within Minnesota	actual cost up to maximums  Breakfast - \$11.00 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 and specifically excluding any cities within Minnesota	actual cost up to maximums  Breakfast - \$11.00 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 and specifically excluding cities within Minnesota	actual cost up to maximums  Breakfast - \$11.00 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 and specifically excluding any cities within Minnesota	actual cost up to maximums  Breakfast - \$11.00 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 and specifically excluding any cities within Minnesota
Payment of expenses	advances if expenses exceed \$150.00; 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)	expenses reimbursable as indicated above	no reimbursement applicable	<ul style="list-style-type: none"> <li>Incidentals and lodging reimbursed as provided above.</li> <li>Effective 11/13/23 - Meals reimbursed at 1.25 times the Managerial Plan rate.</li> </ul>	no reimbursement applicable	no reimbursement applicable	<ul style="list-style-type: none"> <li>Incidentals and lodging reimbursed as provided above.</li> <li>Effective 09/20/23 - Meals reimbursed at 1.25 times the Managerial Plan rate.</li> </ul>

@ (See <https://www.irs.gov/pub/irs-drop/n-24-68.pdf> for current localities)