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, 2024 IRS rate of 0.67 cents per mile

Last Updated: 01/29/24

Effective 12/20/23 Effecti	Last Updat										
State-owned vehicle and validable 0.67 cents per mile effective 0.10/12/4 (RS rate) 0.		Commissioner's Plan	AFSCME, Council #5, AFL-CIO	MAPE	MGEC	MSCF (same as Administrator's Plan)					
State-owned vehicle not available 0.67 cents per mile effective 0.67 cents per mile effective 0.10/10/24 (IRS rate) 0.10/10/24 (IRS	Type of Expense	Effective 12/20/23	Effective 08/16/23	Effective 08/18/23	Effective 12/20/23	Effective 12/19/23					
State-owned vehicle of available but declined 0.50 cars per mile effective 0.50/12/4 (IRS rate) 0.50/12/4 (IRS ra		2023-2025 Plan in effect	2023-2025 Contract in effect	2023-2025 Contract in effect	2023-2025 Contract in effect	2023-2025 Contract in effect					
State owned which available but declined O.50 certs per mile effective O.50/2/4 (IRS rate) O.50 certs per mile effective O.50/2/4 (IRS rate) O.50 certs per mile effective O.50/2/2 (IRS rate) O.50/2/2 (IRS	State owned vehicle not available	0.67 cents per mile effective			0.67 cents per mile effective						
Oligo and parting fees Output O	State-owned venicle not available	01/01/24 (IRS rate)	01/01/24 (IRS rate)	01/01/24 (IRS rate)	01/01/24 (IRS rate)	01/01/24 (IRS rate)					
Tolls and parking fees actual cost (Dagagage fees reimbursable), parking expensive parking expe	Charles a considerable to a self-black at the Pro-	0.60 cents per mile effective	0.60 cents per mile effective	0.60 cents per mile effective	0.60 cents per mile effective	0.60 cents per mile effective					
Commercial transportation (air, taxi, ride-share, rental car, basagas handing, etc.) plus resonable gratulities enhouseable, tips not reimbursable, tips not r	State-owned venicle available but declined	01/01/24 (IRS rate less \$0.07)	01/01/24 (IRS rate less \$0.07)	01/01/24 (IRS rate less \$0.07)	01/01/24 (IRS rate less \$0.07)	05/01/22 (IRS rate less \$0.07)					
Securation Sec	Tolls and parking fees	actual cost	actual cost	actual cost	actual cost	actual cost					
Dagage handling, etc.) plus reasonable gratuities Creents per mile effective 0.76 cents	Commercial transportation (air, taxi, ride-share, rental car,	actual cost (baggage fees	- to all and	and the state of t	- de al cast	(baggage fees reimbursable, tips not					
Access OJ/01/24 (IRS rate plus 50.09) OJ/01/24 (IRS rate plu	baggage handling, etc.) plus reasonable gratuities	reimbursable, tips not reimbursable)	actual cost	actual cost	actual cost	reimbursable)					
Motorcycle	Specially equipped personal van - provides wheelchair	0.76 cents per mile effective	0.76 cents per mile effective	0.76 cents per mile effective	0.76 cents per mile effective	0.76 cents per mile effective					
Personal aircraft Current IRS mileage rate Overnight lodging actual cost (reasonable) actual cos	access	01/01/24 (IRS rate plus \$0.09)	01/01/24 (IRS rate plus \$0.09)	01/01/24 (IRS rate plus \$0.09)	01/01/24 (IRS rate plus \$0.09)	01/01/24 (IRS rate plus \$0.09)					
Description	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					
Laundry and/or dry-cleaning after one week in continuous travel status Work-related long distance telephone calls no reimbursement applicable no reimbursement applicabl	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					
Laundry and/or dry-cleaning after one week in continuous travel status Work-related long distance telephone cails no reimbursement applicable no reimbursement	Overnight lodging	actual cost (reasonable)	actual cost (reasonable)	actual cost (reasonable)	actual cost (reasonable)	actual cost (reasonable)					
week after first week of continuous travel status Work-related long distance telephone calls No relimbursement applicable Personal telephone calls Personal telephone calls No relimbursement applicable No relimbursement appli		actual cost not to exceed \$16.00 per	actual cost not to exceed \$16.00 per	actual cost not to exceed \$16.00 per	actual cost not to exceed \$16.00 per	actual cost not to exceed \$16.00 per					
Work-related long distance telephone calls No reimbursement applicable Personal telephone calls No reimbursement applicable Actual cost with prior approval actual cost with	, , , <u>, , , , , , , , , , , , , , , , </u>	1		•	· · · · · · · · · · · · · · · · · · ·	week after first week of continuous					
Personal telephone calls Personal telephone calls No reimbursement applicable No reimbursed in actual cost up to maximum No reimbursement applicable No reimbursement applicabl	travel status	· · · · · · · · · · · · · · · · · · ·		l ——		l					
Personal telephone calls Special expenses (e.g., conference fees) actual cost with prior approval actual cost with prior app	Work-related long distance 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 approv	Personal telephone calls			• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •					
Meals plus reasonable gratuities • breakfast (in travel status overnight or leave home before 6:00 a.m.) • 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) • lunch (more than 35 miles distance from regular work station) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dother metropolitan areas@ Breakfast - \$12.00 breakfast	Special expenses (e.g., conference fees)	1.			actual cost with prior approval	actual cost with prior approval					
b breakfast (in travel status overnight or leave home before 6:00 a.m.) Breakfast - \$11.00				::							
breakfast (in travel status overnight or leave home before 6:00 a.m.) 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		Breakfast - \$11.00	Breakfast - \$11.00	Breakfast - \$11.00	Breakfast - \$ 11.00	Breakfast - \$11.00					
• lunch (more than 35 miles distance from regular work station) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:00 pm) • dinner (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm (in travel status overnight or return home after 7:10 pm	, ·	Lunch - \$13.00	Lunch - \$13.00	Lunch - \$13.00		Lunch - \$13.00					
station) other metropolitan areas@ Breakfast - \$12.00 Iunch - \$15.00 Dinner - \$23.00 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 @As identified by the IRS and excluding any cities within Minnesota @As identified by the IRS and excluding any cities within Minnesota advances if expenses exceed \$50.00;	6:00 a.m.)	Dinner - \$19.00	Dinner - \$19.00	Dinner - \$19.00	Dinner - \$19.00	Dinner - \$19.00					
station) other metropolitan areas@ Breakfast - \$12.00 Iunch - \$15.00 Dinner - \$23.00 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 @As identified by the IRS and excluding any cities within Minnesota @As identified by the IRS and excluding any cities within Minnesota advances if expenses exceed \$50.00;	• Junch (more than 25 miles distance from regular work					·					
Breakfast - \$12.00 Lunch - \$15.00 Dinner - \$23.00 Dinner - \$23	,	other metropolitan areas@	other metropolitan areas@	other metropolitan areas@	other metropolitan areas@	other metropolitan areas@					
7:00 pm) Dinner - \$23.00 Diner - \$23.00 Dinner - \$23.00 Dinner - \$23.00 Diner - \$23.00 Di	Station	Breakfast - \$12.00	Breakfast - \$12.00	Breakfast - \$12.00	Breakfast - \$12.00	Breakfast - \$12.00					
2 or more consecutive meals reimbursed up to the combined maximum @As identified by the IRS @As identified by the IRS @As identified by the IRS and excluding any cities within Minnesota advances if expenses exceed \$50.00;	 dinner (in travel status overnight or return home after 	Lunch - \$15.00	Lunch - \$15.00	Lunch - \$15.00	Lunch - \$15.00	Lunch - \$15.00					
reimbursed up to the combined maximum @As identified by the IRS @As identified by the IRS @As identified by the IRS and excluding any cities within Minnesota advances if expenses exceed \$50.00; reimbursed up to the combined maximum maximum @As identified by the IRS and excluding any cities within Minnesota advances if expenses exceed \$50.00; reimbursed up to the combined maximum maximum @As identified by the IRS and excluding any cities within Minnesota @As identified by the IRS and excluding any cities within Minnesota advances if expenses exceed \$50.00;	7:00 pm)	Dinner - \$23.00	Dinner - \$23.00	Dinner - \$23.00	Dinner - \$23.00	Dinner - \$23.00					
reimbursed up to the combined maximum @As identified by the IRS @As identified by the IRS @As identified by the IRS and excluding any cities within Minnesota advances if expenses exceed \$50.00; reimbursed up to the combined maximum maximum @As identified by the IRS and excluding any cities within Minnesota advances if expenses exceed \$50.00; reimbursed up to the combined maximum maximum @As identified by the IRS and excluding any cities within Minnesota @As identified by the IRS and excluding any cities within Minnesota advances if expenses exceed \$50.00;											
maximum aximum maximum maximum maximum maximum maximum aximum maximum maximum maximum maximum aximum maximum maximum aximum aximum maximum aximum aximum aximum aximum aximum aximum maximum aximum		2 or more consecutive meals	2 or more consecutive meals	2 or more consecutive meals	2 or more consecutive meals	2 or more consecutive meals					
@As identified by the IRS and excluding any cities within Minnesota advances if expenses exceed \$50.00; advances if expenses exceed \$50.00		reimbursed up to the combined	reimbursed up to the combined	reimbursed up to the combined	reimbursed up to the combined	reimbursed up to the combined					
excluding any cities within Minnesota excluding any cities within Minnesota specifically excluding any cities within Minnesota Minnesota Bayment of expenses advances if expenses exceed \$50.00; advances if exp		maximum	maximum	maximum	maximum	maximum					
excluding any cities within Minnesota excluding any cities within Minnesota specifically excluding any cities within Minnesota Minnesota Bayment of expenses advances if expenses exceed \$50.00; advances if exp											
Payment of expenses advances if expenses exceed \$50.00; advances i	@As identified by the IRS		@As identified by the IRS and								
Payment of expenses advances if expenses exceed \$50.00; advances i			excluding any cities within Minnesota	excluding any cities within Minnesota							
I Payment of expenses											
	Payment of expenses	advances if expenses exceed \$50.00;	advances if expenses exceed \$50.00;	advances if expenses exceed \$50.00;	advances if expenses exceed \$50.00;	advances if expenses exceed \$150.00;					
or use state credit card or use state credit c	, ,	or use state credit card	or use state credit card	or use state credit card	or use state credit card	or use state credit card					
Professional Study and Travel (meals, incidentals, lodging) no reimbursement applicable no reimbursement applicable no reimbursement applicable as indicated at Agency discretion expenses reimbursable as indicated at Agency discretion	Professional Study and Travel (meals, incidentals, lodging)	no reimbursement applicable no reimbursement applicable		no reimhursement applicable	at Agency discretion	expenses reimbursable as indicated					
above		no reimbursement applicable	no reimbursement applicable	no reimbursement applicable	at Agency discretion	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 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	0.67 cents per mile effective 01/01/24 (IRS rate)	0.67 cents per mile effective 01/01/24 (IRS rate)	0.67 cents per mile effective 01/01/24 (IRS rate)	0.67 cents per mile effective 01/01/24 (IRS rate)	0.67 cents per mile effective 01/01/24 (IRS rate)	0.67 cents per mile effective 01/01/24 (IRS rate)
State-owned vehicle available but declined	0.60 cents per mile effective 01/01/24 (IRS rate less \$0.07)	0.60 cents per mile effective 01/01/24 (IRS rate less \$0.07)	0.60 cents per mile effective 01/01/24 (IRS rate less \$0.07)	0.60 cents per mile effective 01/01/24 (IRS rate less \$0.07)	0.60 cents per mile effective 01/01/24 (IRS rate less \$0.07)	0.60 cents per mile effective 01/01/24 (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 (does not include ride- share)	actual cost (baggage fees reimbursable, tips not reimbursable)
Specially equipped personal van - provides wheelchair access	0.76 cents per mile effective 01/01/24 (IRS rate plus \$0.09)	0.76 cents per mile effective 01/01/24 (IRS rate plus \$0.09)	0.76 cents per mile effective 01/01/24 (IRS rate plus \$0.09)	0.76 cents per mile effective 01/01/24 (IRS rate plus \$0.09)	0.50 cents per mile (Agreement rate)	0.76 cents per mile effective 01/01/24 (IRS rate plus \$0.09)
Motorcycle	0.335 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	actual cost not to exceed \$16.00 per week <u>after</u> first week of	actual cost not to exceed \$16.00 per week <u>after</u> first week of	actual cost not to exceed \$16.00 per week <u>after</u> first week of continuous	actual cost not to exceed \$16.00 per week <u>after</u> first week of	actual cost not to exceed \$16.00 per week after first week of
Work-related long distance telephone calls	continuous travel status no reimbursement applicable	continuous travel status no reimbursement applicable	continuous travel status no reimbursement applicable	travel status 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	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 breakfast (in travel status overnight or leave home before 6:00 a.m.)	actual cost up to maximums Breakfast - \$11.00	actual cost up to maximums Breakfast - \$11.00	actual cost up to maximums Breakfast - \$11.00	actual cost up to maximums Breakfast - \$11.00	actual cost up to maximums Breakfast - \$10.00	actual cost up to maximums Breakfast - \$11.00
lunch (more than 35 miles distance from regular work station) dinner (in travel status overnight or return home	Lunch - \$13.00 Dinner - \$19.00	Lunch - \$13.00 Dinner - \$19.00	Lunch - \$13.00 Dinner - \$19.00	Lunch - \$13.00 Dinner - \$19.00	Lunch - \$13.00 Dinner - \$19.00	Lunch - \$13.00 Dinner - \$19.00
after 7:00 pm)	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	other metropolitan areas@ Breakfast - \$12.00 Lunch - \$15.00 Dinner - \$23.00
	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	2 or more consecutive meals reimbursed up to the combined maximum
	@As identified by the IRS plus Hennepin and Ramsey Counties	@As identified by the IRS and specifically excluding any cities within Minnesota	@As identified by the IRS and specifically excluding any cities within Minnesota	@As identified by the IRS and specifically excluding cities within Minnesota		@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) @ (See https://www.irs.gov/pub/irs-drop/n-23-68.pdf fo	expenses reimbursable as indicated above	no reimbursement applicable	 Incidentals and lodging reimbursed as provided above. Effective 11/13/23 - Meals reimbursed at 1.25 times the Managerial Plan rate. 	no reimbursement applicable	no reimbursement applicable	 Incidentals and lodging reimbursed as provided above. Effective 09/20/23 - Meals reimbursed at 1.25 times the Managerial Plan rate.