**Per Diem Travel**

Employees are classified as intra-state travelers when they travel within the State of Alabama but outside their base area on authorized UAB business. For employees based at the main Birmingham campus, the base area is defined as the corporate city limits of the City of Birmingham, Alabama.

Effective October 1, 2023, State law allows for the reimbursement of actual travel expenses incurred in the course of UAB business, if pre-approved. If travel is not pre-approved, intra-state travel allowances for meals and lodging remain in place. The travel allowance rates for full per diems and for meal allowances are fixed by the governor of the state. State regulations specify that no travel allowance shall be paid for a trip of less than six hours. If the employee's travel is interrupted for personal convenience or through the taking of official leave, the travel allowance may not exceed the costs which would have been incurred for authorized uninterrupted travel.

**Per Diem-Overnight Stay Required**

For intra-state employee travel where an overnight stay is required, a per diem allowance for each full day or fraction thereof shall be paid for meals and lodging. The per diem allowance for one night in travel status is currently $85.00 per day (example: Leave Monday & return Tuesday = $170). The per diem allowance for two plus nights in travel status is currently $100.00 per day (example: Leave Monday & return Wednesday = $300). When an employee is stationed at the same place in the state for a period in excess of two consecutive months, after two consecutive months, the per diem daily rate is reduced to $75.00. State regulations specify that individuals whose work hours are overnight (between sunset & sunrise) are considered to be in normal work status and therefore are not entitled to an overnight per diem.

**Per Diem-Meal Allowances**

For intra-state employee travel, current state regulations specify that individuals will be paid $12.75 for a trip greater than or equal to six hours but less than 12 hours and $34.00 for a trip of greater than or equal to 12 hours (without an overnight stay).

If the intra-state traveler takes a non-UAB person to meal for a legitimate business purpose, the non-UAB person's meal should be processed as entertainment (8351020) from a GL account. An itemized receipt is required to document the cost of the non-UAB person's meal. The UAB traveler is only entitled to applicable per diem amounts.

When an overnight stay is not required, IRS regulations require that these meal allowances are subject to federal tax, and therefore such meal allowances must be included in the traveler's taxable income and will appear on the employee's UAB Form W-2 Wage and Tax Statement.

**Vehicles**

Information about the use of personal vehicles, mileage rate changes, and rental vehicles can be found in the "Transportation" tab of the [Domestic Travel page](https://www.uab.edu/financialaffairs/traveling/employee/domestic-travel).