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Memorandum

To: AAMU Faculty and Staff
From: Norman E. Jones 
AVP for Finance and Comptroller
Date: 10/26/2015
Re: Taxable Benefits – In-state meals Non-overnight travel

In accordance with the State of Alabama's Department of Finance, Office of the State Comptroller's guidance, in-state meals that do not require overnight stay are taxable for income, FICA and Medicare purposes. Therefore, meals reimbursed for travel expense claims during the 2015 calendar year that did not include overnight stay will be reported on employee's 2015 W-2 Form.

A document titled "Taxable Meals – Non-overnight Travel" accompanies this memo and has been posted on the AAMU Comptroller's Office web page to assist with questions regarding the guidance. The document is comprised of the following correspondences:

1. State of Alabama, Department of Finance, Office of the State Comptroller Memo "In-State Travel Payments after January 1, 2012"
2. IRS Publication 5137 "IRS Fringe Benefit Guide Federal, State, and Local Governments" See section 12 **Meals & Lodging**; page 46 **Meals Away from Tax Home But *Not* Overnight**

If you have questions after reviewing the document, you may email Ms. Kerry Grant, kerry.grant@aamu.edu.