

Per Diem and Milage Act Overview

Per Diem for Meeting Attendance Statute

H. "public officer" or "public official" means every elected or appointed officer of the state, local public body or any public post-secondary educational institution. "Public officer" or "public official" includes members of advisory boards appointed by any state agency, local public body or public post-secondary educational institution.

10-8-4. Per diem and mileage rates; in lieu of payment.

A. Notwithstanding any other specific law to the contrary and except as provided in Subsection I of this section, every nonsalaried public officer shall receive either reimbursement pursuant to the provisions of Subsection K or L of this section or per diem expenses in the following amounts for a board or committee meeting attended; provided that the officer shall not receive per diem expenses for more than one board or committee meeting that occurs on the same day; or for each day spent in discharge of official duties for travel within the state but away from the officer's home:

(1) forty-five dollars (\$45.00) if the officer physically attends the board or committee meeting for less than four hours or the officer attends a virtual meeting of any duration during a single calendar day; or

(2) ninety-five dollars (\$95.00) if the officer physically attends the board or committee meeting for four hours or more during a single calendar day.

B. Every salaried public officer or employee who is traveling within the state but away from the officer's or employee's home and designated post of duty on official business shall receive either reimbursement pursuant to the provisions of Subsection K or L of this section or for each day spent in the discharge of official duties, the amount established by the department of finance and administration for the fiscal year in which the travel occurs. The department of finance and administration shall establish the reimbursement rate to be used for the next fiscal year by May 1 of each fiscal year; provided that such rate shall take into consideration the rates available for lodging, meals and incidentals as determined by the United States general services administration for that period of time.

D. Every public officer or employee shall receive up to the internal revenue service standard mileage rate set January 1 of the previous year for each mile traveled in a privately owned vehicle or eighty-eight cents (\$.88) a mile for each mile traveled in a privately owned airplane if the travel is necessary to the discharge of the officer's or employee's official duties and if the private conveyance is not a common carrier; provided, however, that only one person shall receive mileage for each mile traveled in a single privately owned vehicle or airplane, except in the case of common carriers, in which case the person shall receive the cost of the ticket in lieu of the mileage allowance.

H. Per diem received by nonsalaried public officers for travel on official business or in the discharge of their official duties, other than attending a board or committee meeting, and per diem received by public officers and employees for travel on official business shall be prorated in accordance with rules of the department of finance and administration or the governing board.

Travel Reimbursement 10-8-4(K) NMSA 1978

K. With prior written approval of the secretary or the secretary's designee or the local public body, a nonsalaried public officer of a state agency or local public body, a salaried public officer of a state agency or local public body or a salaried employee of a state agency or local public body is entitled to per diem expenses under this subsection and shall receive:

(1) reimbursement for actual expenses for lodging; and

(2) reimbursement for actual expenses for meals and incidentals not to exceed the maximum amounts for in-state and out-of-state travel established by the department of finance and administration for the fiscal year in which the travel occurs; provided that the department of finance and administration shall establish the maximum rates for the reimbursement of actual expenses for meals and incidentals as described in Subsections B and C of this section.

Two types of Travel Reimbursements are Per Diem (approved rates) or Actuals. Travel is based on a 24-hour period.

Actuals: Employees must have prior approval from their agency head or designee to request actual reimbursements. Itemized receipts must accompany all actual reimbursement requests.

In the event lodging costs exceed \$215 per night, additional approval is required from the agency head.

Per Diem (approved rates): Approved rates can be requested regardless of expenditure if the employee is on approved travel. Approved rates are not an option if the agency or a third party pay for meals or lodging on behalf of the employee. Receipts are not required for per diem reimbursements. Receipts would be required for "other" costs not associated with per diem. Transportation, etc.

State of New Mexico Per Diem Rates			
As Published by DFA on May 1, 2022. FY23 rates are effective July 1, 2022.			
Per Diem Rate for Overnight Travel	FY21	FY22	FY23
In-State	85.00	151.00	155.00
In-State - County of Santa Fe (Special Area)	135.00	194.00	202.00
Out-of-State	115.00	151.00	155.00
<i>With the exception of Santa Fe County, per diem rates are set at the standard GSA rate.</i>			
Meal Rates for Actual Reimbursements	FY21	FY22	FY23
In-State	30.00	55.00	59.00
Out-of-State	45.00	55.00	59.00
<i>Note: Meals are only reimbursable when using approved actual rates (per 24-hour period)</i>			
Partial Day/Return from Travel/Same Day	FY21	FY22	FY23
less than 2 hours	-	-	-
2 hours but less than 6	12.00	18.00	20.00
6 hours but less than 12	20.00	40.00	42.00
12 hours but less than 24	30.00	55.00	59.00
<i>The Travel & Per Diem Act allows for actual reimbursement when per diem rates are insufficient.</i>			

Per-diem rates can be found on the DFA Website <https://www.nmdfa.state.nm.us/financial-control/resource-information/memos-and-notice/>

Mileage Rates for Personal Vehicle

The state uses 80% of the IRS Standard Mileage rate but local public bodies can use 100%. The IRS Standard Mileage Rates can be found at <https://www.irs.gov/tax-professionals/standard-mileage-rates>

The following table summarizes the **optional** standard mileage rates for employees, self-employed individuals, or other taxpayers to use in computing the deductible costs of operating an automobile for business, charitable, medical, or moving expense purposes.

Period	Rates in cents per mile			Source
	Business	Charity	Medical Moving	
2023	65.5	14	22	IR-2022-234

Helpful Notes

- Adopt regulations for per-diem and travel reimbursement.
- Budget for per-diem and travel expenses.
- The travel period begins at the time of departure and ends at the time of arrival/return.
- Meals cannot be purchased before the travel begins. Meals must be purchased during the travel period.
- Receipts should not contain unallowable items such as liquor, etc. as determined by adopted rules.
- If lodging and/or meals are provided by the association or a third party, employees should use actual reimbursements

Resources Sheet for Northern NM Group

- SWEFC main webpage: <https://swefc.unm.edu/home/>
- SWEFC Integrated Asset Management Framework Webpage: <https://swefc.unm.edu/iamf/>
- SWEFC Asset Management InfoHub: <https://swefcamsitchboard.unm.edu/am/>
- SWEFC Wastewater InfoHub: <https://infohub.swefc.unm.edu/>
- SWEFC Water Loss InfoHub: <https://swefc.unm.edu/wlswitchboard/>
- SWEFC State Revolving Fund InfoHub: <https://swefcsrfsitchboard.unm.edu/srf/>
 - Resources for NM SRF: <https://swefcsrfsitchboard.unm.edu/srf/new-mexico-state-revolving-fund-resources/>
- New Mexico Water and Wastewater Funding Table, updated 2019: <https://efcnetwork.org/wp-content/uploads/2019/07/NM-Water-Wastewater-Funds-2019.pdf>
- PFAs Cost Recovery Program (sign up here): <https://nrwa.org/cost-recovery/>
- EPA webpage on revised lead and copper rule: <https://www.epa.gov/ground-water-and-drinking-water/revised-lead-and-copper-rule>
- NM 811: <https://geocall.nm811.org/geocall/portal>
- RCAC Trainings Calendar: https://www.events.rcac.org/rcac/calendar.asp?Cal_View=YEARVIEW&Cal_Day=1