



STATE OF NORTH CAROLINA
DEPARTMENT OF TRANSPORTATION

ROY COOPER
GOVERNOR

J. ERIC BOYETTE
SECRETARY

August 1, 2020

MAXIMUM ALLOWABLE NON-SALARY DIRECT COSTS

CONSULTANTS ARE LIMITED TO THE LOWER OF THEIR ACTUAL RATES OR THE RATES IMPOSED BELOW

Reproduction:

Copies (B&W)	\$ 0.09		Vellums	\$ 3.00	
Copies (B&W)	\$ 0.15	11" x 17"	Stick-ons	\$ 1.00	
Copies (color)	\$ 0.83		Covers	\$ 0.50	
Copies (color)	\$ 1.66	11" x 17"	Binding	\$ 0.50	
Blueprints	\$ 0.35		Mylars	\$ 5.90	
Blueprints	\$ 1.30	42" x 72"	Mylars	\$ 21.00	3' x 4'
Bond	\$ 0.42		Bond	\$ 3.50	34" x 68"

Computer:

CADD \$ -
recovered through overhead

Other:

Film & Development \$ 20.00 per roll

Mileage:

Sedan	\$ 0.575	per mile
Carryall	\$ 0.595	per mile
Car Rental	\$ 45.00	per day
Gas for car rental	\$ 0.20	per mile

CEI/Technician-type contracts:

2-WD Truck	\$ 835.00	per month
4-WD Truck	\$ 915.00	per month
2-WD Truck gas reimbursement	\$ 0.13	per mile
4-WD Truck gas reimbursement	\$ 0.14	per mile
Phones, computers, iPads, Data Plans, Wi-Fi, etc., <i>recovered through overhead</i>		

Subsistence:

	<u>In-State</u>	<u>Out-State</u>
Breakfast	\$ 8.60	\$ 8.60
Lunch	\$ 11.30	\$ 11.30
Dinner	\$ 19.50	\$ 22.20
Lodging	\$ 75.10	\$ 88.70
	<u>\$ 114.50</u>	<u>\$ 130.80</u>

Hotel reimbursement is limited to actual costs not to exceed:

\$ 75.10	per day plus tax for <u>in</u> state
\$ 88.70	per day plus tax for <u>out</u> of state
\$ 80.00	per day

for hotel will be proposed for ALL NCDOT proposals.

- * Subsistence is an allowance related to lodging and meals (including gratuities).
- * Payment of sales tax, lodging tax, local tax or service fees applied to the cost of lodging is allowed in addition to the lodging rate and is to be paid as a lodging expense.
- * Reimbursement of actual costs of overnight lodging, whether in-state or out-of-state, must be documented by a receipt of actual lodging expenses from a commercial establishment.
- * Out of State travel status only applicable when performing contracted services for NCDOT & requires travel outside of NC. Travel status begins when employee(s) leaves the state and remains in effect until returning to the state.
- * All subsistence rates comply with NC GS 138-6, the NC Office of State Budget & Management Budget Manual and the NCDOT Travel Policy and Reimbursement Procedures.

5.1.12 Meals during Overnight Travel

An employee may be reimbursed for meals, including lunches, while on official state business when the employee is in overnight travel status. Employees may be reimbursed for meals for partial days of travel when in overnight travel status and the partial day is the day of departure or the day of return.

The following applies:

- * Breakfast: depart duty station prior to 6:00 am.
- * Lunch: depart duty station prior to Noon (day of departure) or return to duty station after 2:00 p.m. (day of return).
- * Dinner: depart duty station prior to 5:00 p.m. (day of departure) or return to duty station after 8:00 p.m. (day of return).

Travel must involve a destination located at least 35 miles from employee's regularly assigned duty station or home, whichever is less.

5.1.13 Meals during Daily Travel

NCDOT has set an individual agency policy to allow for employee reimbursement of breakfast and dinner meals for day travel when employees are not in overnight travel status. By state statute, lunches cannot be reimbursed unless the employee is in overnight travel status or otherwise specified in G.S 138-6.

Agency policy should incorporate the following departure times and return times:

- * Breakfast (morning): depart duty station prior to 6:00 am and extend the workday by 2 hours.
- * Dinner (evening): return to duty station after 8:00 pm and extend the workday by 3 hours.

Travel must involve a destination located at least 35 miles from employee's regularly assigned duty station or home, whichever is less.

The **Internal Revenue Service (IRS)** considers meal reimbursement outside of overnight travel status as taxable compensation payments. If an employee receives breakfast or dinner under this section, then the firm must treat the payment as employee compensation for purposes of withholding federal, state, and FICA taxes.

ALL OTHER COSTS MUST SHOW SUPPORTING DOCUMENTATION

ADDRESS ANY QUESTIONS TO THE CONSULTANT, UTILITY, RAIL, TURNPIKE AUDIT UNIT:

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