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AERFC

18 May 2010

INFORMATION PAPER

1. SUBJECT: Complimentary Meals at Lodging Accommodations (note: this information paper replaces the one issued on 17 February 2010, same subject).

2. SITUATION:

a. Effective 1 January 2010, many hotels in Germany started itemizing the value of the breakfast meal on the lodging receipt in order to comply with a recent change in German tax law. Historically this “complimentary” meal was considered free and not listed on the hotel receipt, as the lodging rate was the same regardless of whether the traveler ate it or not

b. Army travelers in Germany must be aware of this change and how it may impact their travel reimbursements. Some hotels will, if asked, allow the traveler the option of accepting or declining the breakfast meal. All travelers therefore should ascertain upon checking-in to a hotel in Germany the policy with respect to the breakfast meal and the lodging receipt. The affect on MI&E will hinge on whether or not the soldier has the option to take the meal, and how optional meals are charged.

c. Units that send their members TDY in Germany should educate those members and especially their approving officials (AO) on this new situation. Failure to react to these changes will likely result in either over or underpayments to Soldiers, both of which are unacceptable.

3. SCENARIOS and RECOMMENDATIONS: The 266<sup>th</sup> FMC has identified four possible scenarios that travelers in Germany may face:

a. “**Complimentary**” means that breakfast will be served and the hotel bill will show a lodging and breakfast cost whether the breakfast is eaten or not. In effect, there is no option to accept or reject the meal.

Example: Soldier asks, and is told, at check in that the hotel cost is 50 Euros per night, which will show on the receipt as 40 Euros for lodging and 10 Euros for breakfast regardless of whether the Soldier eats it.

Recommendation: Reimburse the Soldier 50 Euros per night of lodging, as the cost of breakfast is a non-severable part of the nightly lodging rate. No effect on meals and incidental expenses (M&IE) (See paragraph 4 for recommended documentation).

b. “**Optional-accepted, billed separately**” means the hotel gives the option of accepting or declining the breakfast meal, and the traveler accepts, but the hotel bills the meal separately.

Example: Soldier accepts the optional breakfast. Hotel receipt shows 40 Euros for lodging, 10 Euros for breakfast.

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Recommendation: Reimburse the Soldier 40 Euros per night of lodging. No changes to M&IE, but the Soldier has in effect paid for breakfast from his/her M&IE.

c. **“Optional-accepted, billed with lodging”** means that the hotel gives the option of accepting or declining the meal and the soldier accepts the meal. The meal, instead of being separately charged, is included as part of the lodging cost.

Example: Soldier accepts optional breakfast, increasing hotel nightly rate to 50 Euros, and the receipt shows only a lodging cost of 50 Euros (no separation of breakfast cost).

Recommendation: Reimburse the Soldier 50 Euros for lodging and claim a deductible meal for that day (this implies the proportional M&IE rate).

d. **“Optional-declined”** means the hotel gives the option of accepting or declining the breakfast meal, and the traveler declines.

Example: Soldier declines optional breakfast. Lodging rate is 40 Euros, no charge for breakfast.

Recommendation: Reimburse the Soldier 40 Euros per night of lodging; no effect on M&IE.

4. DOCUMENTATION. Those who follow the recommendation in Scenario 3a must be sure to document the details of the lodging situation thoroughly. Failure to do so could give the perception the traveler is “double-dipping” when in reality he/she is not. Travelers in this category should attach a short memorandum for record to the DTS voucher which minimally explains that:

a. There was no option to decline the “complimentary” meal and receive a reduced lodging rate, and

b. The hotel policy required the value of breakfast be added to the hotel receipt regardless of whether the traveler ate it or not.

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