



# Subsistence, Per Diem, Reimbursement

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Wyoming Department of Revenue

Reimbursement for travel expenses, billed as subsistence, per diem, and accommodation reimbursement charges, are not subject to Wyoming sales tax. These charges are subject to sales and/or lodging tax at the point of purchase from the vendor;

- airline tickets
- car rental company
- restaurant
- motel/hotel front desk etc.

When these charges are incurred by a company and subsequently re-billed to the customer, they are not subject to Wyoming sales tax as the re-billing has occurred after the actual taxing event.

Please note in the event that taxable and non-taxable charges are listed on the same invoice, *Wyoming Department of Revenue Rules, Chapter 2, Section 7(a)* requires that the non-taxable items must be separate and distinguishable from the taxable items or else the entire invoice is subject to tax. As such, separating each charge (i.e. a separate line item) and indicating the taxability of the charge is necessary to make it distinguishable not only to a customer but to an auditor in the event of an audit.

Please be advised that this bulletin addresses issues in general terms and cannot be appropriate or applicable in all situations. If your situation is markedly different or you have concerns about this issue, please do not hesitate to contact this department. You can do so by e-mail directed to:

**[DOR\\_taxability@wyo.gov](mailto:DOR_taxability@wyo.gov)**

## Supporting Authority -

*WY Dept. of Rev Rules, Chap 2, Sec 7(a)* states:

General. Non-taxable transactions, including sales made for resale, shall be shown separately from taxable charges on sales invoices. The entire invoice amount shall be subject to the sales/use tax if the nontaxable or exempt charges are not separately shown and distinguishable from taxable charges.