

NON-TRAVEL BUSINESS MEAL POLICY

Account to be used: 9711 (Business Meeting Expense)

The University may pay or reimburse properly documented meals under limited circumstances. To qualify as a business meal under this policy:

1. Generally, the attendees should include at least one non-University employee whose presence is necessary to the business discussion.
2. In the case of a meal involving only University personnel, meals will only be paid or reimbursed if the following criteria are met:
 - a. The meal must represent a necessary and integral part of a business meeting, not simply a matter of convenience. Shared lunch or dinner among only faculty and staff is not an allowable expense even if some University business is discussed.
 - b. It should be part of a meeting that takes place over an extended period of time with an agenda that requires a working meal.
 - c. The meeting time encompasses a regular meal time and could not otherwise be scheduled during regular working hours. The University highly encourages employees to take a lunch break, therefore lunch meetings are discouraged.
 - d. Meetings must be held infrequently (less than or equal to 3 times a year)
3. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.
4. Meetings and/or gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals, no matter the attendees.
5. Alcohol purchases are not reimbursable for any occasion.
6. Virtual meeting meals are not reimbursable.

The University expects the cost of business meals to be reasonable and to be \$35 or less per person (including tax and tip). Business meals in excess of \$35 per person will not be reimbursed.

The University reserves the right to refuse payment or reimbursement of meal expenses deemed to be frequent or excessive.

Business meals documentation:

For a business meal to be reimbursed, the IRS requires that all business meal expenditures must document the following information:

- List of attendees (A detailed list of attendees will be required for meals up to and including 10 people. For a group of more than 10 people, a description of the group will suffice.)
- The business purpose of the meal (topic of discussion or agenda)
- The cost supported by detailed receipts
- The location
- The date
- Description of meal (i.e. lunch, dinner)

For example, an explanation of “food purchased for staff meeting” would be insufficient. An example of an appropriate description is, “On-campus lunch meeting with XXXXX faculty members to discuss upcoming changes in the curriculum to XXXXX program.”

In unusual circumstances that may result in business meals to be out of policy, department must have approval from a Vice President *prior* to the business meal.

BUSINESS MEALS DURING TRAVEL

When entertaining others for a business purpose during travel, a deduction must be made from the per diem rate.

BUSINESS ENTERTAINMENT FOR DEVELOPMENT POLICY

Account to be used: 9790 (Entertainment Expense)

Meals and functions are considered entertainment if they are intended to provide hospitality to non-University employees which, although partially social in nature, are deemed necessary and customary in furthering the University's business interests. The University may pay or reimburse expenditures relating to entertainment when the purpose is:

1. Fundraising
2. Promotion of the University
3. Entertainment for guests of the University by designated University officials
 - a. For purposes of this policy, "designated University officials" includes deans, vice presidents, development officers, senior administrators and other employees who have been specifically asked to serve in a host capacity
4. Cultivating a donor/prospect or engaging alumni

Examples of entertainment expenditures include food, beverages, admission charges, flowers, and other miscellaneous expenses. These expenses must be reasonable, prudent, appropriate to the occasion, and consistent with the University's mission.

Entertainment expenses must not exceed \$100 per person (including tax and tip). The cost should be appropriate for the type of meal or event, and this limit applies to all venues including restaurant expenses and entertainment at private residences. Entertainment expenses in excess of \$100 per person will not be reimbursed.

If entertainment is not for development purposes, meal expenses must not exceed \$35 per person and other types of entertainment expenses may not be reimbursable.