

ADMINISTRATIVE POLICY
BUSINESS AND MEETING MEALS

This policy pertains to employees.

Business meals are defined as meals taken with colleagues, students, donors, or other business associates during which specific college business takes place. Pre-approval should be sought by your supervisor and/or budget manager prior to the occurrence of a business meal.

The College will reimburse a business meal expense, excluding alcohol, when it is deemed to be necessary, reasonable, and business appropriate. Meal expenses will be reimbursed based on actual cost incurred.

From an IRS perspective, for meals and entertainment to qualify as a business expense and not additional compensation, they must be ordinary and necessary and not lavish or extravagant based on the facts and circumstances. Also, for the reimbursement to be considered a non-taxable payment, the employee must provide the following information about the meeting or activity:

- The business purpose.
- Names of the individuals attending.
- Original, itemized receipt showing the date, place, and amount of the expense.

For further clarification regarding the types of recognition-related meals that can be paid for using College funds, please refer to administrative policy, Employee Recognition and Team Building Events.

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