

## **IV:02:03 PURCHASE OF BUSINESS MEALS AND EVENTS**

### **PURPOSE**

The reimbursement or payment for food and non-alcoholic beverages may occur if the primary purpose is a business discussion. Business meals generally include at least one non-college employee. However, occasional gatherings of college employees may be reimbursed as business meals. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.

### **DEFINITIONS**

The purchase of meals may be classified as follows:

1. Individual Meals. This policy does not apply to individual meals; these will be reimbursed under the per diem rate in accordance with the VSCC General Travel Policy IV:01:01 and TBR Travel Policy 4:03:03:00.
2. Employee Group Meals. This includes food and non-alcoholic beverages for a group of College personnel not on travel status, such as College personnel meetings, retreats, appreciation and/or retirement events, etc. The incidental presence of one or more guests will not change the classification if the occasion is primarily intended for the group of employees.
3. Guest Meals. This applies when one or more College employees purchase food and non-alcoholic beverages for a College guest or guests. These provisions for guest meals apply when a College official is being reimbursed for meals purchased for a guest and do not apply when a guest will be reimbursed under regular travel procedures for meals which he/she purchases him/herself. "Guest Meals" include both the guest and College personnel in the same party.
4. Student Group Meals. This applies when food and non-alcoholic beverages are purchased for student meals such as student organizations. The advisor(s) will be included as part of the "Student Group".
5. Non-Employee Group Meals. This applies when food and non-alcoholic beverages are purchased for a non-employee group, such as conference or institute participants. The incidental presence of one or more College personnel will not change this classification if the occasion is primarily for the non-employee group.

## **REIMBURSEMENTS AND APPROVALS**

All reimbursements and payment requests must comply with IRS rules of substantiation of business expenses requiring documentation of the time, date, specific topic of discussion and a list of the attendees. A check request with a completed “Meal Reimbursement Request Form” (Attachment I) attached should be submitted for reimbursement. All sections of both forms must be completed to satisfy the IRS requirement and to request payment.

No receipt is required for gratuities; however the maximum reimbursement for a gratuity is twenty (20) percent.

Alcohol will not be reimbursed by the College.

The College has the right to deny reimbursement for meal expenses that lack documentation or a clear business purpose, such as a primarily social gathering.

The standard meal rates do not apply; however, the approving official is responsible for the reasonableness of amounts.

TBR Sources: TBR Board Meeting December 5, 2003; December 2, 2005; September 28, 2007.

VSCC Source: March, 1999, President; November 10, 2008, President's Cabinet