



Business Meal & Alcohol Policy

Policy Background

The University may pay for properly documented meal expenses that fall into one of the following categories:

- ❖ Business meals
- ❖ University functions
- ❖ Non-University functions

Policy

Business meals must include at least one non-university employee whose presence is necessary to the business discussion. Expenses may be incurred only for those whose presence is necessary to the business discussion. In addition, the IRS rules on substantiation of business expense require documentation of time, date, place, a clear business purpose, and attendees at the meal. These requirements apply regardless of payment method.

- ❖ An original, detailed receipt must accompany the Business Meal & Alcohol Form.
- ❖ This form must be attached to all meal functions receipts regardless of method of payment (i.e. purchasing card, reimbursement, etc.)
- ❖ Business meals involving alcohol must have approval from the Dean or approved designee and the alcohol must be charged to discretionary funds.
- ❖ Total meal cost per person including alcohol and excluding tip, cannot exceed 3 times the Federal per diem rate. (For example, in Columbus the Federal per diem rate is \$24.50 (for dinner) which will make the total allowable per person \$73.50 for the meal. Of that total, only \$20 is the maximum allowed for alcohol).
- ❖ Tip cannot exceed 20%.

Spouses, Partners and Guests- Such expenditures require written documentation of business purpose and are subject to *pre-approval* by the Dean or approved designee. These expenses may include meal and entertainment for attendance at employee recognition events, participation in recruiting, fundraising, promotion of the University, or attendance at a football bowl or NCAA tournament game as a member of the University's "official party."

University Functions-Gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals; however, occasional meals (not to exceed 6 similar functions per fiscal year) may be provided as a part of a University function. If a department wishes to provide food to gatherings of University employees on a more frequent basis, it may do so with discretionary funds. Such expenditures require written *pre-approval* by the Dean or approved designee and must be charged to account # **61230-Food and Meal Costs**.