

Category: Operational

Policy Title: Meal Reimbursement

Policy Statement: Employees on college business will be reimbursed for meal expenses.

Procedures:

There are different rules for meal reimbursement depending on whether you are traveling with or without students for a college-sponsored activity.

When traveling with students for a college-sponsored student activity:

- Meals will only be reimbursed if documented on an Expense Report Form
- Meals are reimbursable as non-taxable income when traveling with and eating in the same establishment as students
- Snacks are reimbursable if also consumed by students
- Receipts must be itemized and include the names of the people being fed
- Meals included in conference registration costs but skipped to eat somewhere else will not be reimbursed
- Meals of non-employees (spouses, children) are not reimbursable
- A per-meal cash amount may be given to students when eating as a group is not practical such as students competing at varying times, group competitions are over an extended number of days(i.e. track meets, rodeo)
 - The sponsor must receive the same amount as the students for each meal
 - Each student must sign the Student Cash Advance Meal Form for the amount of cash received

When traveling without students:

IRS regulations dictate when meals are non-taxable or taxable income to the employee. The following guidelines apply to employee meal reimbursements. Employees may claim up to three (3) meals per day. The number of meals paid by the college is determined by the time of day an employee travels.

- Meals will be reimbursed when the employee incurs an overnight stay on college business or when the meal is during a business meeting (Non-taxable meal reimbursements)
- A maximum of 3 meals per day will be reimbursed, depending upon departure and arrival time:

If you depart prior to:	You may claim up to:	If you return after:	You may claim up to:
7:00 am	3 meals (B,L,D)	8:00 am	1 meal (B)
11:00 am	2 meals (L,D)	1:00 pm	2 meal (B, L)
5:00 pm	1 meal (D)	7:00 pm	3 meals (B, L, D)

- Receipts must be itemized and include the names of people being fed – if it is a business meeting, the purpose of the meeting must also be documented
- Meals will only be reimbursed if documented on an Expense Report Form

- Reimbursable rates are set by the fiscal year and can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates/per-diem-rates-lookup>

The following items are not reimbursable:

- Meals purchased during a one day trip
- Meals included in conference registration costs but skipped to eat somewhere else will not be reimbursed
- Meals less than 2 hours apart
- Meals purchased within 75 miles of Garden City are not reimbursable unless in conjunction with a business meeting
- Meals without itemized receipt
- Beverages, potato chips, and desserts not purchased with a meal or as a meal
- “Stocking up” on snack items during meals is prohibited
- Snack items such as ice cream, candy bars, gum and energy drinks
- Meals of non-employees (spouses, children) are not reimbursable
- Tips in excess of 20%
- Alcoholic beverages
- Recreational reading material such as newspapers, magazines or books
- Movie rentals or movie tickets
- Tickets to non-educational events such as theme parks and tours
- Hygiene items

All receipts **MUST BE ITEMIZED**. If feeding anyone other than yourself, list the persons eating on the back of the receipt. If it is a business meeting, indicate the purpose of the meeting.

- If no itemized receipts are available, please provide something showing what was ordered and how much each item was. Sometimes you have to get creative – take a picture of the menu with your phone, obtain a copy of the hand written order form, or even go online and print the menu. Verification is **required** for our records.
- Coaches are **not allowed to purchase meals for a recruit and/or the family of a recruit if they are meeting outside of Garden City**. If the recruit is visiting our campus, purchasing a meal is allowed. Please note names of everyone eating on the back of the receipt.

Non-taxable Meal Reimbursements

- Meal expenses incurred while the employee is traveling away from home on business and the period is sufficiently long to require an overnight stay.
- Business entertainment meals include meals associated with the conduct of business if there is a clear business reason for incurring the expense. Receipts must be itemized and have the guests’ name(s) written on them along with the purpose of the meeting.

Taxable Meal Reimbursements

If the meal does not fall under one of the above exceptions, the meal expense will be considered taxable income to the employee. Cash advances and reimbursements will be handled as usual through the Business Office. Meal reimbursements cannot be submitted through petty cash. Itemized receipts must be submitted for reimbursement.

For taxable meal reimbursements, the amount of expense will be added to the employee's monthly gross wages as taxable income through payroll. Social security and income tax withholding will be withheld on the amount of the reimbursement.

If two or more employees dine together, individual expense reports need to be filed. If not, the employee being reimbursed for meals will be the one to receive the taxable income on all money received.

If you do not want day meals added to your taxable income, simply do not claim the reimbursement.

Contacts: Chief Financial Officer

Approved Date: 5/1/2006

Policy History: 11/1/2005

Keywords: travel, meal, reimbursement, snacks, taxable, tips

Related Form: Expense Report Form, Student Cash Advance Meal Form