

SECTION 4: - ADDENDUM TO SECTION 1C-3 TRAVEL POLICY (8-23-18)

Meal Reimbursement - One Day Seminars or Business Meetings

Per IRS regulations, the value of employer-provided meals and reimbursement for meals are included in the taxable income of the employee unless there is some provision that allows for the meal to be excluded from taxable income.

- A meal may be excluded from the taxable income of the employee if the meal is a result of the employee traveling away from home overnight on business.
- A meal may also be excluded from the taxable income of the employee if the meal is for the convenience of the employer.

County facility business meetings with food (and non-alcoholic beverages) at or under \$100 per event or \$12/person is allowed. However, along with this are the requirements that:

- Meeting is agenda driven
- Directly related to County business – Main purpose of the meeting is the active conduct of business, which means, business is being discussed during the entire meal process.
- Food and non-alcoholic beverages are an integral part of the meeting, not a personal convenience.
- Meeting time includes a regular meal time and could not otherwise be scheduled (i.e. for employer's convenience) during working hours (defined here as breakfast (6-7:30 a.m.), lunch (11:30 – 1:30 p.m.), dinner (5:30 – 7:30 p.m.)

Officials, Department Heads and employees must submit original receipts with their reimbursement request to the County Auditor and note whether vouchers are taxable or not during the corresponding pay period to be reimbursed. All business meal reimbursement requests must identify the business partners in attendance and provide an explanation of the County business that was conducted. The receipt should show the amount of the expense, the date of the expense, the time of the expense, and the location of the expense. These receipts must be the original receipts identifying what was purchased and from whom. Reasonable tips (15%) on business meals are acceptable and may be added to the receipt. Debit card receipts or charge card receipts are not acceptable.

Remember that permission, receipt of expense, and being respectful of county expenses are required.