

HIGHLAND COMMUNITY COLLEGE
POLICY

SUBJECT: Meal Reimbursement

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BOARD OF TRUSTEE APPROVAL: April 13, 2005 EFFECTIVE DATE: July 1, 2005

Meals considered to be taxable income to the employee will not be reimbursed. The only meals that are NOT considered taxable income fall under one of the four exceptions listed below:

- < The meal expense is incurred while the employee is traveling away from home on business and the period is sufficiently long to require an overnight stay.
- < Meals are provided on the business premises for the employer's convenience.
- < De Minimis Meals as defined by the IRS include occasional meals provided to employees such as meals provided to allow an employee to work overtime, occasional parties or picnics for their employees and their guests, coffee, doughnuts, or soft drinks.
- < Business Entertainment meals include meals associated with the conduct of business if there is a clear business reason for incurring the expense. Receipts must have the guest's name(s) written on them and the purpose of the meeting must be stated on the reimbursement form.

If the meals do not fall under one of the four exceptions, the meal expense will not be reimbursed to the employee, regardless if using institutional or grant funds.