

POLICY MEMORANDUM

No. III-15

Business Meals

Whether it is essential (e.g. during off campus travel) or is to serve as a significant enhancement of a campus activity (e.g. candidate interviews, constituent meetings, hosting visitors, etc.), the inclusion of refreshments or meals is a desired element in many campus functions and its provision should be incorporated into the planning of these activities.

The business meals policy delineates for individuals the appropriate use of university resources to purchase meals or refreshments by defining what is allowable within the University's operating rules and procedures. By doing so, this policy aides individuals who are planning such activities by providing parameters for the use of university resources for the purchase of food, primarily as meals, as a part of campus's functions.

Expenses for business meals may be paid/reimbursed by the University if the meals are part of a meeting or activity that includes other individuals, and the focus of the activity is to support the research and educational mission of the university.

The cost of business meals must be reasonable, appropriately approved, and charged to an appropriate and permissible funding source. It is every employee's responsibility to be a good steward of the resources entrusted to the University and to make decisions in good faith which serve the best interest of the University ([UM System Policy 21101 Fiscal Responsibility](#)). Prior approval must be obtained for any meals that include alcohol purchases, exceeds the number of attendees or the per person maximum rates established in this Policy Memorandum. Please review [Policy 26401 Incidental Expenses](#) (Alcohol Policy) if you are purchasing alcohol or are having an event that would fall under the parameters of this policy.

Examples of authorized business meals include:

- a. Business meetings- the University may provide meals or light refreshments for occasional business meetings. Examples include conferences, special events, receptions, visiting speakers, colloquiums, University appointed committees, extended formal training sessions, student/employee morale building activities, mentoring, professional development activities and work groups. The expenses must occur infrequently and must be reasonable and appropriate to the purpose and nature of the business meeting. The University will **not** pay for or reimburse costs for meals taken with individual colleagues within S&T.
- b. Employee-Student Meetings- the cost of meals or light refreshments may be reimbursed for occasional meetings between student groups and employees.
- c. Visiting Professors or Colleagues - the University may pay for or reimburse expenses for meals with visitors and guests if the hospitality is necessary for official university business. Meals must be limited to five University employees/hosts plus the guest(s) without requiring additional approvals in advance.
- d. Recruitment- the University may provide meals or light refreshments in connection with the recruitment of prospective employees. Meals must be limited to five University employees/hosts plus the guest without requiring additional approvals in advance.

- e. Prospective Donors- the University may provide meals or light refreshments for the purpose of generating the goodwill of prospective donors. Meals must be limited to five University employees/hosts plus the guest(s) without requiring additional approvals in advance.
- f. Guests of University employees - Authorization must be obtained prior to the business meal. If the guest does not meet the following criteria, they can still attend at their own expense.
The following shall be considered when approving:
 - a. The guest's presence serves a bona fide University business purpose.
 - b. The purpose of guest's attendance must directly support the University's mission of teaching, research, outreach and economic development.

The Internal Revenue Service requires all business meals to be properly documented. Documentation of business meals must include:

- A clearly substantiated business purpose
- The date of the expense and the name and address of the location of the meal
- The names of individuals or groups/committees, their business relationship with the University, and approximate number attending
- Itemized receipts for transactions of \$75 or more (exception, if paid for using the One Card, all itemized receipts are required)

It is the responsibility of the individual requesting purchase or reimbursement to provide documentation regarding the business purpose and attendees at the event.

Maximum Per Person rates (these rates do not include room rental costs or tips but do include the cost of pre-approved alcohol). Tips should be limited to 20% or less unless required by the establishment.

- \$10.00 Light Refreshments
- \$18.00 Breakfast
- \$20.00 Lunch*
- \$25.00 Lunch (Recruiting/Hospitality/Entertaining of external affiliates only)
- \$30.00 Dinner*
- \$50.00 Dinner (Recruiting/Hospitality/Entertaining of external affiliates only)

*These are the rates used when there are no external constituents presents. All rates will be reviewed annually based on CPI. On campus catering exempt from per person limits. Large groups are strongly encouraged to use campus catering.

Alcohol Exception must be approved in advance by a Vice Chancellor/Vice Provost or designee.

Prior approval must be obtained in advance by the Vice Chancellor/Vice Provost, or designee, for any meals that include alcohol purchases, exceeds the number of attendees or the per person maximum rates established in this Policy Memorandum.

Failure to follow this policy could result in denial of expense reimbursement, repayment to the University for expenditures of excess amounts or unauthorized events, or cancellation of One Card (if applicable).

EFFECTIVE DATE: Immediately

RESPONSIBILITY: Vice Chancellor for Finance and Operations

BASIS: University of Missouri System Policies,
22312 – Business Meals
https://www.umsystem.edu/ums/policies/finance/business_meals



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Chancellor

Related Information:

[Policy 22312 on Business Meals](#)

[Policy 22310 on Expense Reimbursement](#)

[Policy 26401 Incidental Expenses \(Alcohol Policy\)](#)

[Policy 22605 on Guest Travel](#)

[IRS Business Meals](#)

Approval Reference Guide

Type of Event	# Attendees	Allowable Expenses	Alcohol
Meetings with individual campus colleagues	Not allowed with University Resources		
Faculty/Student Conferences	No limit	Maximum Per Person Rates \$10.00 Light Refreshments* \$18.00 Breakfast* \$20.00 Lunch* \$30.00 Dinner*	Not allowed
Committee Meetings			
Formal Training Sessions			
Student or Employee Morale/Retention activities			
Mentoring or Professional Development activities			
Work Groups			
Special Events/Receptions (Incl Colloquiums)			
Conferences			
Visiting Speakers/Professors/Colleagues	Up to five University Employees plus Visitor/Candidate/Donor	Maximum Per Person Rates \$10.00 Light Refreshments* \$18.00 Breakfast* \$25.00 Lunch* \$50.00 Dinner*	Approval required from Vice Chancellor/Vice Provost or designee
Recruitment of Employees (Faculty/Staff)			
Prospective Donors			
Guest of Employees	Requires prior approval	Requires prior approval	

*Will review rates annually based on CPI. On campus catering exempt from per person limits.

Any meals that are planned to exceed the per person rate or number of attendees, requires prior approval from the Vice Chancellor/Vice Provost or designee.