

General Policy - Business Related Meal Reimbursements within Community

Policy:

College employees shall be reimbursed for business related meals in Bismarck/Mandan.

Procedures:

1. Submit a travel voucher with documentation of the meeting when requesting reimbursement for your meals only.
2. If you are requesting reimbursement for meals of guests, submit a TR form (travel/meeting related expense form) and include a statement indicating the purpose of the meeting, the guest(s) name(s), and the original itemized receipt. A credit card charge slip will not be accepted.

Limits and Regulations:

1. Reimbursement may be made only for meals which are part of a conference or meeting attended at the request of and on behalf of the College including recruiting of staff and faculty.
2. Maximum reimbursement is \$5.00 for breakfast, \$7.50 for lunch, and \$12.50 for dinner.
3. Reimbursement will not be made for the purchase of alcoholic beverages.

Income Tax Liabilities:

1. Reimbursement for business meals is not taxable provided the reimbursement is based on the actual receipt amount and the purpose of the meeting and name(s) of the guest(s) are documented.
2. Reimbursement will be taxable if reimbursement is at the in-state per diem rate and/or the required documentation regarding the purpose of the meeting and name(s) of the guest(s) are not provided.

Cross Reference:

For department meals, snacks and beverages, refer to Food and Beverage Policy.

Reference:

SBHE Policy 806.1

History of This Policy:

First policy draft November 14, 1991.

Revisions - August 24, 1993; February 10, 1997; August 12, 1997; December 1, 2000;
August 1, 2005; September 11, 2009.