<table>
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<tr>
<th>Policy Title:</th>
<th>Business Meals and Meetings when not Traveling</th>
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<tr>
<td>Approval Authority:</td>
<td>President</td>
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<tr>
<td>Date Effective:</td>
<td>July 1, 2015</td>
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<tr>
<td>Responsible Office:</td>
<td>Accounting/HR</td>
</tr>
<tr>
<td>Responsible Office Contact:</td>
<td>Vice President for Business and Finance</td>
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1. **POLICY STATEMENT/REASON FOR POLICY**

   Compliance with IRS and accounting guidelines and rules.

2. **ENTITIES AFFECTED BY THIS POLICY**

   All employees of BMCC.

3. **WHO SHOULD READ THIS POLICY**

   All employees.

4. **WEB SITE ADDRESS FOR THIS POLICY**

   - This policy can be found at: [http://www bmcc edu/about bmcc governance administration college policies](http://www.bmcc.edu/about-bmcc/governance-administration/college-policies)

5. **FORMS/INSTRUCTIONS**

   See Accounting Department for Forms.

6. **HISTORY**

   - Amended: July 1, 2015
   - Next Review Date: July 1, 2018
   - BMCC reserves the right to revise policies at any time.
7. **THE POLICY**

**POLICY FOR BUSINESS MEALS AND MEETINGS WHEN NOT TRAVELING**

a) **EMPLOYEE ONLY BUSINESS MEALS**

In cases where college employees meet over a meal when they are not traveling, the cost of the meal is considered a personal expense unless the primary purpose of the meeting is to conduct college business and there is a need to meet over a meal. Generally, these requirements are met when it is not possible for one or more employees to meet during work hours (e.g., when travel plans conflict with other meeting times), and the purpose of the meeting is to conduct college business in accordance with a formal agenda. IRS regulations do not allow for payment of meal expenses incurred by employees who are not traveling away from home (e.g., their travel does not require an overnight stay) unless the above criteria are met. These business expenses are permissible when the name(s) of the meal attendees have been documented and the business purpose of the meal is justified on the College Business Meal Form, which is required to be attached to a purchase order request for meals or reimbursement request.

It is permissible to incur expenses for meals provided as part of a local conference, seminar, workshop, presentation or other similar group meeting involving employees when it extends through the usual mealtime(s). Such meals must be reasonable in nature and the purpose of the meeting must be documented accordingly to ensure that it is an appropriate business expense and a purchase order should be approved before the event. Occasions that are personal in nature such as parties to celebrate births, marriages, etc., or small in-office functions with purchased food or beverages are ordinarily paid for by the employees involved and are not ordinarily considered business expenses.

b) **RECRUITING AND OTHER BUSINESS MEALS**

Expenses for dining involving non-college personnel are considered business expenses when the purpose of the meeting is to conduct college business and when it is necessary or appropriate to have the meeting in conjunction with or during, a meal. Expenses for such meals should be kept to a reasonable level. The typical business meal might involve interviews of prospective employees, discussions with vendors, consultants, or other individuals with whom the college does business, or meetings of organizations and groups at which agenda items pertinent to college business are covered. These business expenses are permissible when the name(s) of the meal attendees have been documented and the business purpose of the meal is justified on the College Business Meal Form, which is required to be attached to a purchase order request for meals or reimbursement request.

Inclusion of companions/spouses or other individuals who are not directly involved in conducting college business are general indications that the occasion is not a business meal, but an entertainment function.