
Meals and Entertainment

Expense Reports Submitted After 45 Days

About this practice:

Expense reports should be submitted and approved no later than 45 days after the completion of a trip or event. If an expense report for travel and other expenses is submitted and approved after 45 days, the expense report will be reimbursed but payment may be reported to the IRS as taxable income to the individual being reimbursed.

Why has this practice been implemented?

This 45 day practice has been established in order to conform to IRS rules. Outside tax counsel has recommended this action in order to better protect travelers/individuals from having their reimbursements reported as taxable income to the IRS and the University from paying penalties for not reporting these late reimbursements to the IRS.

What is the risk if we don't report "expense reports" over 45 days as taxable income?

We run the risk of our expense reporting plan being disqualified if we do not report "expense reports" submitted 45 days after the completion of the trip or event as the individual's taxable income to the IRS. Should our expense reporting plan be disqualified, the IRS will require **all our expense reimbursements to be reported as taxable income of the travelers/individuals being reimbursed** regardless of the submission timeframe.

Is My Meals & Entertainment Event Exceptional?

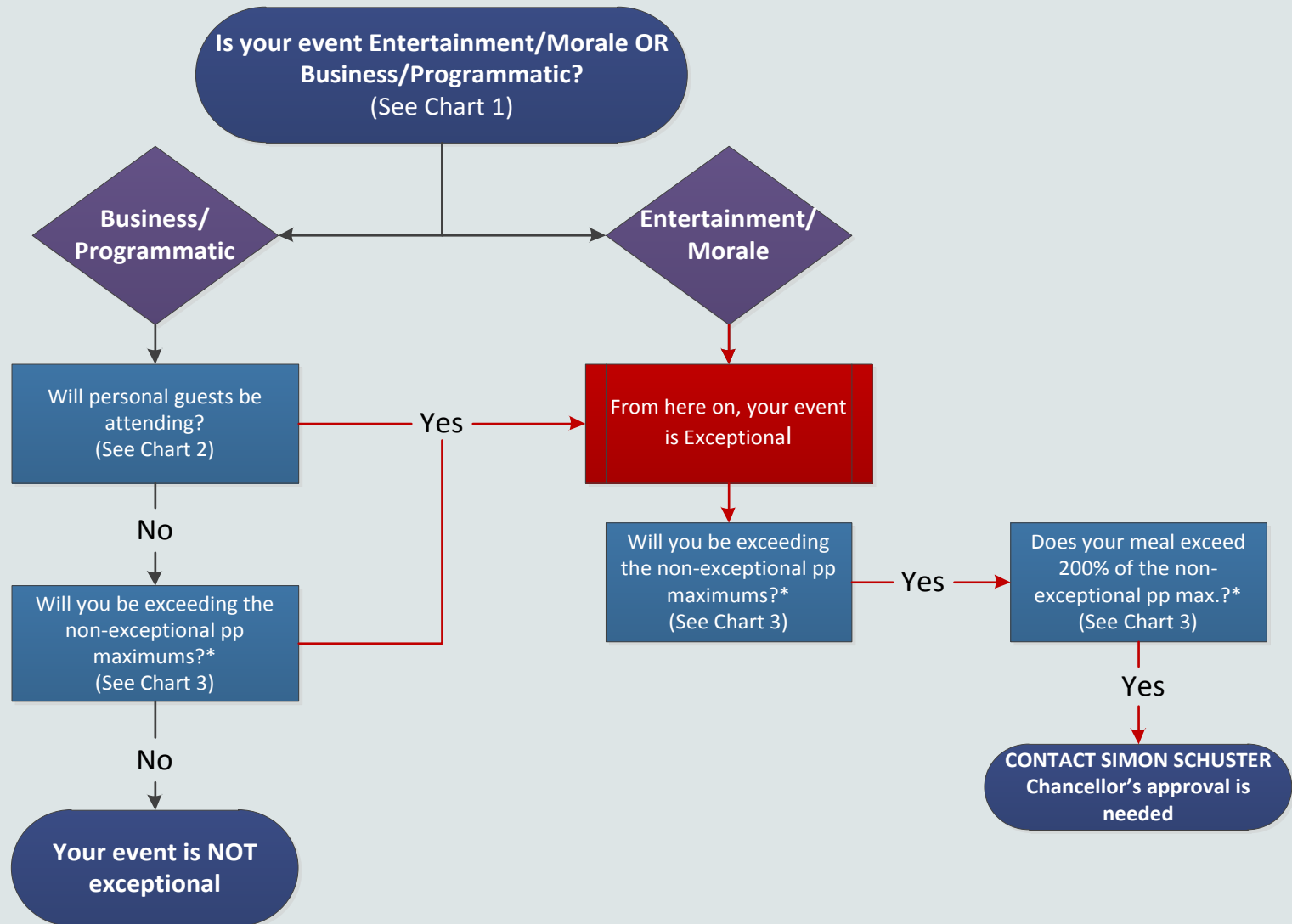


Chart1: Event Type/ Purpose

Chart 1		
Entertainment/ Morale	Business/ Programmatic <i>(not morale)</i>	
Staff (Group) Appreciation	Lab Collaboration Hour	Resident/ Student Prgms
Staff (Single Member) Recognition	Staff Team Building	CME
Dept. Achievement Celebration	Dept./ Lab Retreat	Staff Meetings
Farewell/ Retiring Staff (5 Years+)	Recruitment Meal	
Welcome New Staff Celebration	Donor Cultivation	
Annual Holiday Event	Lecturer/ Speaker Meal	
Faculty/ Staff Annual Picnics	Graduation	

Choose your event from above to differentiate potential classification of exceptional or non-exceptional

Entertainment/ Morale: Events that are primarily social or recreational in support of the University's mission

Business/ Programmatic: Events incurred in connection with meetings of employees to conduct official University business. At least one University employee or other individual representing the University must be present at any business meeting that includes non-University persons.

Chart 2: Guests

Chart 2	
Event Type	Personal Guest Allowed?
Lecturer/ Speaker Meal	Yes
Recruitment Meal	Yes
Donor Cultivation Event	Yes
Resident/ Student Programs	Yes
Graduation	Yes
Staff (Sing) Recognition	Yes
Farewell/ Retiring Staff (5+ years)	Yes
Annual Holiday Event	Yes
Faculty/ Staff Annual Picnics	Yes
Welcome New Staff	Yes
Staff (Group) Appreciation	No
Dept. Achievement Celebration	No
Lab Collaboration Hour	No
Dept. Lab Retreat	No
Staff Team Building	No

See Chart 2 for allowability of personal guests.

Personal Guest: Personal Guest(s) of the UCSF attendee

Business Guest: A non-UCSF employee who renders a service to the University or to whom the University wishes to extend goodwill

Business guests are allowed to attend any event, when there is an underlying business purpose in support of the University's Mission.

Visiting guest lecturers and other business guests may bring their spouses to a dinner*. Other expense types for the spouse, such as travel or daily expenses, are **not** be allowed.

*Under this circumstance, UCSF spouses may also attend the dinner. Final approval required.

The number of personal guests each attendee can bring (and relationship of the personal guests to the attendee) is managed on a department level MSO approval/ signature

Chart 3: Meal Caps -Dept's can set lower limits

Following are the per-person expenditure limits for meals established by UCOP policy, and corresponding limits for exceptional expenditures that apply to the School of Medicine, where it is necessary to exceed the limits established by University policy:

Meal	Non-Exceptional Per Person Maximum	Exceptional Per Person Maximum
<i>Breakfast</i>	\$27.00	\$54.00
<i>Lunch</i>	\$47.00	\$94.00
<i>Dinner</i>	\$81.00	\$162.00
<i>Light Refreshments</i>	\$19.00	\$38.00
<i>Buffet Reception</i>	Reimbursement for a "buffet Reception" cannot exceed the applicable meal rate associated with the type of buffet, i.e., breakfast, lunch or dinner.	
<i>Brunch</i>	The lunch rate may be used to reimburse for brunch.	



- The reimbursement for a buffet reception cannot exceed the applicable meal rate associated with the type of buffet, i.e., breakfast, lunch, or dinner. Reimbursement for a brunch may be made using the lunch rate.
- The maximum per-person expenditures listed above include the cost of the food and beverages, labor, sales tax, delivery charges, and other service fees. If a reception before a meal includes beverages and hors d'oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating per person costs.
- The costs of room rental, room setup fees, media rental, and decorations, etc., are not included in the per-person costs unless those costs cannot be separated by the vendor.

Exception to Meal Caps

- CME courses are exempt from the per person meal caps and do not require exceptional approval

b. Programmatic Activities

The University may provide students or others with meals or light refreshments furnished in support of the University's educational programs, such as:

Continuing educational programs, such as medical or dental education programs, Executive MBA and similar self-supporting programs; 2

2 Meals and light refreshments provided to students and funded by self-supporting educational programs are exempt from the per-person maximum rates.

- However, faculty meals with guest lecturer(s), when over the meal caps still require exceptional approval