

Business Meals

I. Purpose

The purpose of this policy is to establish Dyersburg State Community College processes and procedures regarding reimbursement for business meals and recognition events.

II. Scope

This policy applies to business meals and recognition events conducted for the educational and professional needs of Dyersburg State Community College in accordance with TBR Policy 4:07:00:00.

III. Policy

Business Meals

- A. The institution may pay or reimburse properly documented meals which have a clear business purpose and setting.
 - 1. Business meals generally include at least one non-institutional employee. However, occasional gatherings of institutional employees may be reimbursed as business meals.
 - 2. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.
- B. In addition to an itemized receipt, IRS rules of substantiation of business expenses require documentation of the time, date, place, specific topic of discussion, and attendees at the meals.
 - 1. Please note that the documentation requirements apply to all on-campus or off-campus business meals, regardless of payment method.
 - 2. Accordingly, all on-campus dining facilities require this documentation for all meals charged to departmental accounts.
- C. The institution will deny reimbursement for meal expenses that lack documentation or a clear business purpose. Gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals.

Recognition Events

- A. Institutional funds may be used to purchase food and non-alcoholic beverages for recognition, appreciation, and/or retirement events if the event is in accordance with institutional policies and is reasonable in number and events per fiscal year and amount spent.
- B. Recognition gifts and retirement plaques are allowable up to a reasonable value limit per employee/retiree recognized.

IV. Compliance

This policy applies to the reimbursement of business meals of all employees and to recognition events of Dyersburg State Community College.

V. Definitions

Business Meal: Food and beverage expenses directly related or associated with the conduct of the educational and professional needs of the College.

VI. Revision History

Policy approved by Administrative Council on 10/31/2014. Policy revised and approved by Admin Council 1/26/23. Policy revised and approved by Admin Council 11/20/25.