



## UNIVERSITY OF CALIFORNIA ENTERTAINMENT POLICY

This [policy](#) governs the appropriate use of University funds for business meetings, entertainment functions, and other occasions when meals and/or light refreshments are served to academic and staff employees, students, donors, guests, visitors, volunteers, and other individuals for the purpose of conducting substantial and bona fide University business.

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### BUSINESS PURPOSE

**Per Internal Revenue Code, your event must be directly related to or associated with the active conduct of official business** in order for you to receive tax-exempt reimbursement of your entertainment expenditures. Under no circumstances should personal expenses be charged to, or temporarily funded by, the University. **Serving alcohol may be restricted** – check with your department or work group in advance. Spending over the per-person meal limit is considered “exceptional” (an exception to the general policy governing entertainment) and the **Dean’s written approval**.

### What you need to know:

Along with your receipts, **provide a copy of any document that describes the event**, such as a program, agenda, invitation, flyer, announcement, or e-mail message. This is the easiest way to explain the business purpose without any extra effort on your part. At the very least, provide the complete title of the event (avoid acronyms) and a short description of the business conducted, if this isn’t obvious from the event title or attached document.

**Watch your spending limits!** Maximum per-person expenditures for meals and light refreshments: **breakfast \$27, lunch \$47, dinner \$81 and light refreshments \$19** (new rates effective 1-1-16). Your department or work group may have established lower maximums, so check before you spend.

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### OFFICIAL HOST

A **host** is a University employee or student who serves as an official University representative at an entertainment event.

### What you need to know:

In order to qualify as a host, you must be **physically present** at the event and able to **certify that the event was business related** on the reimbursement request.

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### GUESTS

A **guest** is a person who renders a service to the University or to whom the University wishes to extend goodwill and who is present at a University event at the invitation of a University official authorized to host the activity. A guest may also include an employee from another work location.

### What you need to know:

A list of your guests is required for reimbursement. Here are some easy ways to provide a guest list:

- Meeting sign-in sheet (*optional, at host’s discretion*)
- Participant or attendee list (*names of those who attended*)
- Invitation list (*names to whom invitations were sent, large event, not practical to get names of those attending*)
- Brief explanation why no list is available (*open to the public or to the entire Berkeley Law community, all LL’s, etc.*)

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### SPOUSES OR PARTNERS OF HOST OR GUESTS

The cost of meals or light refreshments provided to **spouses or partners of hosts or guests** may be reimbursed, provided the expenditure serves a bona fide business purpose – the spouses or partners had a significant role in the proceedings or made an important contribution to the success of the event. Examples include ceremonial functions, fundraising events, alumni gatherings, and community and recruiting events. Reimbursement of these expenses is considered “exceptional” (an exception to the general policy governing entertainment) and the **Dean’s written approval is required**.

### What you need to know:

Along with receipts, **provide a copy of an agenda, invitation or similar document requesting that spouses or partners attend** the event. If spouses or partners did not meet the business purpose criteria, their expenses are ineligible and should be deleted from the reimbursement request.

**If a spouse or partner is also a member of the Law School community** (faculty, student or staff) and is attending the event in their official capacity, explain this in a statement on the guest list, such as: “Jane Doe, spouse of John Doe, attended the New Student Reception in her capacity as a member of the Berkeley Law faculty.”

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## BUSINESS MEETING HOSPITALITY

Reimbursement for meals and light refreshments provided in connection with business meetings involving University employees is allowed when the **expenses occur infrequently, are reasonable and appropriate to the business conducted**, and benefit the University.

Examples include meetings with a scheduled luncheon speaker, meetings where participants work through the lunch period, or circumstances where it would be too time-consuming or disruptive to event continuity for participants to take a meal break away from the meeting location.

**No reimbursement** can be made when employees go to lunch together and their business is an incidental part of the meal, or when meals are provided as a matter of personal convenience only.

## What you need to know:

Obtain approval to provide refreshments at your meeting. **Get receipts (or an invoice) for your purchases** – a “receipt” is any document that contains these five required elements:

1. Name of vendor (person or company you paid)
2. Amount paid
3. Transaction date (when you paid)
4. Itemized description of goods or services purchased (what you bought). If paying by credit card, submit both the signature slip and the itemized list of menu items ordered.
5. Form of payment (cash, check, credit card). This is not applicable if submitting an invoice for direct payment.

When receipts are provided, no other proofs of payment are required. **If an itemized receipt cannot be obtained or was lost**, you must include a completed and signed Certificate of Missing/Lost Receipt form and provide proof of payment with your reimbursement request.

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## EMPLOYEE MORALE-BUILDING ACTIVITIES

The cost of meals or light refreshments for official employee morale-building activities that serve a University business purpose may be reimbursed as an exception to general policy and typically **require the Dean’s approval**.

Examples include a gathering to honor a departing employee with at least five years of service, employee recognition receptions, annual picnics, and holiday gatherings.

## What you need to know:

Obtain approval in advance for your activity from the Dean’s Office or other appropriate authority. **Get receipts for purchases** you make (see “Business Meeting Hospitality” above).

Birthdays, wedding and baby showers, and farewell gatherings for employees with less than five years of service are **not eligible** for reimbursement as business expenses.

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## MEALS PROVIDED TO STUDENTS

The University may provide meals or light refreshments to students in support of the University’s educational program. Eligible activities include classes, study hall, other academic-based activities, orientation programs, commencement exercises, and student meetings.

## What you need to know:

Obtain approval in advance from an appropriate authority in your department or work group to provide refreshments. **Get receipts for your purchases** (see “Business Meeting Hospitality” above).

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## APPROVAL AND PAYMENT OF EXPENDITURES

In approving a request to reimburse an employee or pay a supplier, the approver determines that the expenditure:

1) Serves a clear and necessary business purpose of benefit to the University, 2) Is reasonable and in accordance with the best use of University funds, 3) Is allowable under IRS regulations and does not create taxable income for an employee or student, 4) Funds are available and the expenditure is allowable under the specified fund source, and 5) Any equally-effective alternatives for accomplishing the desired objectives were considered.

## What you need to know:

You may use the Berkeley Law version of **the Entertainment Certification Form** to request payments to vendors and/or reimbursements to individuals. Requests for reimbursements should be submitted **within 45 days** of the event. Refer to the flyer, Arranging Catering, for detailed BearBuy instructions. Include a guest list and original receipts.

Include the Dean’s written approval and a business justification for per-person expenses over the spending limit

Entertainment reimbursement requests are scanned into a database and processed electronically; Please don’t use a highlighter on your receipts or place tape over important writing, such as prices or the vendor’s name, since these actions may affect the quality of the PDF attached to your BearBuy cart.