

Food and Beverages Policy

Employee Policies

- (1) College funds may be used to purchase food and beverages:
 - (a) For the Culinary program, Campus Store and vending machines, Café department, and Catering department as is appropriate for their operations;
 - (b) For travel as provided in the Travel Policy; or
 - (c) For ordinary and necessary College business purposes, so long as:
 - (i) The expenses is not lavish or extravagant under the circumstances,
 - (ii) A college employee is present at the furnishing of the food and beverages, and
 - (iii) The food and beverages are provided to a College employee and/or a College associate (such as a representative of a governmental agency, representative of industry partner, OAC member, vendor, COE site visitor, member of the Board of Trustees, etc)
- (2) Revenue from program and course fees may not be used to purchase food and beverages for the consumption of college employees or students, excepting:
 - (a) Occasional snacks and treats for students of minimal value; and
 - (b) Appropriate instructional expenses incurred by the Culinary program.
- (3) Employees are encouraged to purchase meals paid for with College funds from the College Café or catering department rather than from outside vendors.
- (4) In accordance with directives made by the USHE Commissioner's office, College funds may not be used to purchase meals under the provisions of paragraph (1)(c) of this policy where only College employees are in attendance (including purchases from the College Café). Exceptions may be made where the College President or a Vice President provides written authorization for a meal to be provided to employees where:
 - (a) The meal is provided for the convenience of the College, and there is a substantial business reason for providing the meal; or
 - (b) The provision of the meal is de minimis under IRS guidelines.
- (5) The cost of a meal may not exceed the per diem established by the College by more than 20% without prior authorization of an Executive.
- (6) Employees who are dining alone shall not normally purchase meals with College funds within Washington County, unless the employee was dining with other persons who paid for their own meal and the meal would have otherwise been permitted under College policies.
- (7) Fringe benefits under IRS regulations shall be included in employee's taxable income unless an appropriate exclusion applies.

Revision Dates: March 2, 2022