



The Ohio State University – College of Arts and Sciences Business Meal Transaction Form

Business meals generally include at least one non-University employee; however, occasionally gatherings of University employees may also be defined as a University business meal. Expenses may be incurred only for those individuals whose presence is necessary to the business discussion.

In addition to an itemized receipt, IRS rules on substantiation of business expenses require documentation of the time, date, place, business purpose and attendees at the meal. Please note that the documentation requirements apply to all on-campus and/or off-campus business meals, regardless of payment method. Accordingly, all on-campus dining facilities, including the Faculty Club, require this documentation for all meals charged to university accounts.

The University will deny reimbursement for meal expenses that lack proper documentation or a clear business purpose. Gatherings that are primarily social in nature do not qualify for payment or reimbursement as business meals; however, occasional meals provided as part of a University function may be permitted. A detailed receipt must accompany this form. Sales Draft receipts or Credit Slips are not acceptable.

Alcohol purchases accompanying Business meals must be pre-approved by the department Chair. For information regarding serving alcohol at university event, visit <http://legal.osu.edu/alcohol.html>.

Date of Business Meal: _____ **Vendor Name:** _____

Detailed Purpose of Business Meal:

Attendees of Business Meal (use reverse side if necessary):

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Method of Payment: _____

Host's Name (printed): _____

Host's Signature: _____

Business Meal Transaction Worksheet

- Alcohol can be no more than one-third the total cost of the meal (excluding tip) or \$20.00 per person, whichever is less
- Tips can be no more than 20% of the total
- In Columbus, a Business Meal (including alcohol and excluding tip) cannot exceed \$73.50 per person based on University Guidelines and based on the current Columbus per diem rate of \$49.
(\$49*50%*3=\$73.50)

RECEIPT BREAKDOWN:

Actual cost of the meal (excluding alcohol)	
Actual cost of alcohol (including corking costs)	
Actual tip	
Total cost of event	
Number of attendees	

The figures below will calculate the allowable costs of the meal per person, tip and alcohol purchased:

Maximum charge for alcohol allowed (33% of meal)

Difference of actual cost of alcohol minus 33% of food costs

or

Maximum alcohol at \$20.00 per person

Difference of \$20.00 per person from actual cost of alcohol

(If either dollar amount for alcohol calculation shows up negative, payment of negative amount must be repaid by requester)

Allowable tip (20% of meal)

Costs of tip below/above allowable amount

Actual cost per person

Cost allowable per person

Costs below/above the allowable meal cost per person

