

## **Meal Reimbursements related to Non-Overnight Travel**

- Employees will only be reimbursed for approved and/or reasonable meals with a Primary Business Purpose. The main intent of the meal should be to transact business.
- Generally, a meal taken while on a day-trip for City business to a neighboring city (i.e., Midland, Odessa, or Lubbock) does not constitute sufficient grounds for meal reimbursement.
- ALL meals MUST have a printed receipt from the restaurant.
- Credit Card receipts may not provide sufficient detail required for meal reimbursement. It is the responsibility of the employee to obtain an itemized receipt.
- To qualify for reimbursement, itemized receipts should detail:
  - Location of expense
  - Date of expense
  - Amount of each separate expense
- Additional information to include on the back of the receipt:
  - Business purpose of expense
  - Names and business relationship of people involved
  - If the business purpose or names cannot be given due to confidentiality (i.e., police department investigation), some type of identifier should be included on the back of the receipt to allow future confirmation that the meal was a business meal (ex: case number).
- Primary Business Purpose exception: Meals for EMT on out-of-city transfers
  - Meals for EMT members while on out-of-city transfers are NOT considered to have a Primary Business Purpose but will be reimbursed for approved and/or reasonable meals.
  - These meals will be taxable income to the applicable EMT member and added to their year-end W2 wages.
  - Meals paid by EMT members for non-EMT members making the transfer (i.e., nurses) will be added to the taxable income of the EMT member requesting reimbursement.
  - The total dollar amount on the detailed receipt should be allocated to each EMT member on the receipt.