Entertainment Reimbursement Quick Reference Guide
University of California - Policy BUS-79

Entertainment Defined - Expenditures for meals or light refreshments and related services (e.g., labor charges, room rentals, equipment rental, decorations, flowers, and similar expenditures) incurred in connection with events that are in support of the University’s mission. Such activities must support an underlying University purpose. Entertainment usually has a guest-host relationship, in which an official guest or guests attend an event, at the invitation of a UCSB host, for a business purpose.

Business Meeting Documentation - University policy requires that meals or light refreshments provided in the course of a business meeting must be a necessary and integral part of the business meeting, not a matter of personal convenience, whether the meeting is for internal purposes or includes external organizations. When a meeting takes place over an extended period of time and the agenda includes a working meal, there should be justification that the meal is integral to the business function. University policy does not permit reimbursement when two or more employees choose to have a meal together to continue their business as an incidental part of the meal, when the meal is of a reciprocal nature, or when the meeting could have been scheduled during regular working hours.

Documentation/Substantiation - While the Receipt Requirements have been outlined below, best business practices support the collection of original receipts for all Entertainment expenses, regardless of dollar amount.

Reporting Period - All entertainment expense claims must be submitted to the UCSB Travel Accounting Office within a reasonable period of time not to exceed 45 days after the date of the event. Entertainment reimbursement requests submitted after 45 days may be subject to employee tax reporting.

### Common Types of Supporting Documentation

- **Receipt Requirements**
  - Always
  - Over $75
  - Itemized

- **Substantiation Requirements**
  - Substantiation Requirements (See Note 4)
  - Receipts - Receipts for Light Refreshments less than $75 (See Note 3)
  - Receipts - Receipts for Breakfast less than $75 (See Note 3)
  - Receipts - Receipts for Lunch less than $75 (See Note 3)
  - Receipts - Receipts for Dinner less than $75 (See Note 3)

**Note 3** - Receipts less than $75 - Departmental management and/or funding agencies may require more restrictive entertainment reimbursement procedures and requirements, including requirements to provide original receipts for all Entertainment expenditures regardless of amount.

**Note 4** - Substantiation Requirements - UC Policy BUS-79 identifies documentation and substantiation requirements for Business Meetings, Entertainment and Other Occasions.