

Hosting A Business Related Meal Or Event

Host Role/ UCOP Policy BUS-79

Your administrator will be able to tell you ALL the rules for meeting & entertainment, the best way to fund the event and may even be able to help you plan, send invites, book the restaurant/ venue etc.



Effective November 1, 2019, The SOM Dean's Office will limit reimbursements up to the non-exceptional per-person meal limits for business meals with only UCSF participants (faculty, staff, students). The SOM recognizes that there

may be times when combining business meetings and meals are necessary to conduct University business, and believes that the per person limits are sufficient in these circumstances where there are no outside guests, donors, funders, etc.

Allowable Reasons For A Business Meal	Allowable Attendees
Guest Lecturer Gratitude	<ul style="list-style-type: none"> • Non-UCSF Business Guest & their personal guest • UCSF Employees • UCSF Employee's personal guests ONLY allowable if the business guest brings a personal guest - generally only the host's spouse. <p>Pre-event exceptional approval recommended for personal guests * See Reverse</p>
Interview – Spouses only allowable at final interview	
Programmatic events e.g. graduation, student program activities etc. *	
Collaborator Visits	
Donor Recognition/ Cultivation	
Employee Only Work Meetings * F&B Only allowable if no other time could be found to meet and non-exceptional max. meal limit only.	
Resident/ Faculty/ Staff Retreats *	
Meal at team building activity. A meal away from the activity is morale.	



1. Do ask for an itemized receipt; Just the credit card receipt is not sufficient.
2. Clearly describe the purpose of meal with as few acronyms as possible.
3. If you exceed the per person limit, the justification must answer the question "Why was it necessary or unavoidable to exceed the per person limit".
4. Keep other supporting documents like an agenda, symposium flyer etc.
5. If claiming for travel expenses to the venue, keep those receipts also.
6. Keep a list of all attendees noting their affiliation to UCSF i.e. Employee, Business guest, spouse etc.
7. Non-food & beverage limit, no matter the meal type, is \$100 per person. These costs are typically the venue fee, AV hire fee, set-up fee etc.
8. Recommended rates in San Francisco is twice the tax and round up or 20% pre-tax.

NEW! ↓

Meal Type (Decided by time of day the food is served and/ or food type)	Non-Exceptional Per Person Max (Calculation includes : Food & Beverages, Tip, Tax, Labor, Delivery & Service Charges)	Exceptional Per Person Range – Requires Dean's Office Exceptional Approval Exceeding the Exceptional per person maximum requires The Chancellor's personal approval
Breakfast	Up to \$31	\$31.01 to \$62.00
Lunch	Up to \$54	\$54.01 to \$108
Dinner	Up to \$94	\$94.01 to \$188.00
Light Refreshments	Up to \$22	\$22.01 to \$44.00
Non-F&B costs all meals	Up to \$100	\$100.01 +

If a reception before a meal includes beverages and hors d'oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating the per person costs.

Morale or Business - Definition

Morale events are primarily social or recreational in support of UCSF's mission.

Business/ Programmatic events are in connection with meetings of employees and non-UCSF business associates to conduct official University business.

Insurance

For university-sponsored and organized events such as the fellowship graduation/ summer retreats etc., UC's general liability self-insurance program can provide coverage. The Certificate of Self-Insurance can be accessed at <https://rmis.ucsf.edu/> by clicking on the link for "UC Certificate of Insurance" and then clicking on the COI link on the page to which you will be directed.

*** Allowable attendees:**

While allowable attendees are as listed, for the 3 event types asterisked (*), UCSF personal guests attending these events would be VERY unusual. For graduations, personal guests only allowable for graduating residents and host. Pre-event exceptional approval strongly recommended be sought for other personal guests wishing to attend an event.

Receptions: If a reception before a meal includes beverages and or hors d'oeuvres, the combined charges for the reception and the main meal should be treated as a single event for the purpose of calculating the per person cost.

Justification Tips:

"Why was it necessary or unavoidable to exceed the per person limit?"

- Why was the particular restaurant chosen?
- Was it important to show appreciation – maybe minimal honorarium paid?
- Important to solidify a collaboration relationship?
- Close to guest lodging or dept. offices?
- Wanted to show seriousness of offer to a candidate?

Funding sources:

Federal & State Government fund sources do not allow for reimbursement of alcohol and the summary should show allowabilty to use it for the event/ expenses.

Gift Funds – please confirm that the intent of the fund allows for Meeting & Entertainment expenses relating the purpose of your event.

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring of the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

Approving A Business Related Meal Or Event

Approver Role/ UCOP Policy BUS-79



Business Event/ Approver Role

Is the event or expense “exceptional”?

If you agree with 1 or more of the statements below, the report requires the SOM Dean’s Office approval AND the exceptional expense checkbox (MyExpense only) to be checked.

1. The purpose of this event is not listed below in the ‘Allowable Reasons For A Business Meal’ and actually seems more like a morale event.
2. Personal guests attended – even if personal guests are allowable.
3. If this is a business event and **only UCSF employees attended**, the non-exceptional meal limit **MUST** be respected. Any amount over the non-exceptional meal limit will not be approved/reimbursed.
4. The food & beverage cost exceeded the non-exceptional per person maximum.
5. Even if allowable, the expense looks extravagant under the circumstances e.g. \$100+ bottle of wine, caviar, alcohol with little to no food etc.
6. The non-food & beverage per person cost (venue, set-up, AV, musician fee etc.) exceeds \$100 per person for any meal type.

Allowable Reasons For A Business Meal	Allowable Attendees
Guest Lecturer Gratitude	<ul style="list-style-type: none"> • Non-UCSF Business Guest & their personal guest • UCSF Employees • UCSF Employee’s personal guests ONLY allowable if the business guest brings a personal guest - generally only the host's spouse. <p>Pre-event exceptional approval recommended for personal guests</p> <p>* See Reverse</p>
Interview – Spouses only allowable at final interview	
Programmatic events e.g. graduation, student program activities etc. *	
Collaborator Visits	
Donor Recognition/Cultivation	
Employee Only Work Meetings * F&B Only allowable if no other time could be found to meet and non-exceptional max. meal limit only.	
Resident/ Faculty/ Staff Retreats *	
Meal at team building activity. A meal away from the activity is morale.	

What should be attached?

1. Justification (when per person cost exceeds the non-exceptional max).
2. Guest list with affiliations.
3. *Itemized* receipt or invoice plus spreadsheet of all event’s costs. **NEW!**
4. Missing receipt form if receipt not itemized or just the credit slip attached
5. Event purpose with flyer agenda etc.
6. Summary of restricted fund source (4***, 7*** and 18**) to show allowability of expense

Meal Type (Decided by time of day the food is served and/ or food type)	Non-Exceptional Per Person Max (Calculation includes : Food & Beverages, Tip, Tax, Labor, Delivery & Service Charges)	Exceptional Per Person Range – Requires Dean’s Office Exceptional Approval Exceeding the Exceptional per person maximum requires The Chancellor’s personal approval
Breakfast	Up to \$31	\$31.01 to \$62.00
Lunch	Up to \$54	\$54.01 to \$108
Dinner	Up to \$94	\$94.01 to \$188.00
Light Refreshments	Up to \$22	\$22.01 to \$44.00
Non-F&B costs all meals	Up to \$100	\$100.01 +

If a reception before a meal includes beverages and hors d’oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating the per person costs.

Morale or Business - Definition

Morale events are primarily social and/ or recreational in support of the Universities mission.

Business/ Programmatic events are in connection with meetings of employees and non-UCSF business associates to conduct official University business.

*** Allowable attendees:**

While allowable attendees are as listed, for the 3 event types asterisked (*), UCSF personal guests attending these events would be VERY unusual. For graduations, personal guests only allowable for graduating residents and host. Pre-event exceptional approval strongly recommended be sought for other personal guests wishing to attend an event.

Gratuities:

Recommended rates for San Francisco is twice the tax and round up or 20% pre-tax.

Receptions: If a reception before a meal includes beverages and or hors d'oeuvres, the combined charges for the reception and the main meal should be treated as a single event for the purpose of calculating the per person cost.

Justification Tips:

Why was it necessary or unavoidable to exceed the per person limit?

- Why was the particular restaurant chosen?
- Was it important to show appreciation – maybe minimal honorarium paid?
- Important to solidify a collaboration relationship?
- Close to guest lodging or dept. offices?
- Wanted to show seriousness of offer to a candidate?

Funding sources:

Federal & State Government fund sources do not allow for reimbursement of alcohol and the summary should show allowabilty to use it for the event/ expenses.

Gift Funds – please confirm that the intent of the fund allows for Meeting & Entertainment expenses relating the purpose of your event.

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring of the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

Submitting Business Related Meal Or Event Expenses



Requester or Delegate Role/ UCOP Policy BUS-79



- If an event is exceptional, **BEFORE** submitting 1. to dept. approver, add Simon Schuster as adhoc approver 1.
- Guest list with affiliation to UCSF attached.
- Account field - 57200 for business meal without alcohol or 57250 if includes alcohol.
- Add Simon Schuster as final approver for exceptional expenses. (see table below).
- Guest names & affiliations should be typed into the report if less than 25 but can be attached (pdf) if > 25.
- Attach the invitation - If used in place of guest list >25
- Expense type should be 'meal type'- Entertainment / Mtg
- Check box **This is an exceptional expense**. Comment req'd.

P-Card exceptional expenses

- Complete p-card exceptional expense form.
- Attach/ note the fund source
- E-mail packet to SOM Dean's Office.

Re-Charge exceptional expenses

- Complete the catering charge form
- Attach/ note the fund source
- Email packet to SOM Dean's Office.

Points To Remember For All Reimbursements Methods:

- Wording throughout report should describe *business* purpose not morale with few acronyms.
- For missing receipts or food & beverage receipts not itemized, attach a missing receipt form.
- Chartstring should be suitable for the event.
- The correct Expense/ meal type has been chosen.
- Justification added if expense is exceptional.
- Other supporting documents attached i.e. agenda.
- Attach **all** receipts.
- Include spread sheet of all of the event's costs.

Allowable Reasons For A Business Meal	Allowable Attendees
Guest Lecturer Gratitude	<ul style="list-style-type: none"> Non-UCSF Business Guest & their personal guest UCSF Employees UCSF Employee's personal guests ONLY allowable if the business guest brings a personal guest - generally only the host's spouse. <p>Pre-event exceptional approval recommended for personal guests. * See Reverse</p>
Interview – Spouses only allowable at final interview	
Programmatic events e.g. graduation, student program activities etc. *	
Collaborator Visits	
Donor Recognition/ Cultivation	
Employee Only Work Meetings * F&B Only allowable if no other time could be found to meet and non-exceptional max. meal limit only.	
Resident/ Faculty/ Staff Retreats *	
Meal at team building activity. A meal away from the activity is morale.	

NEW!

Meal Type (Decided by time of day the food is served and/ or food type)	Non-Exceptional Per Person Max (Calculation includes : Food & Beverages, Tip, Tax, Labor, Delivery & Service Charges)	Exceptional Per Person Range – Requires Dean's Office Exceptional Approval Exceeding the Exceptional per person maximum requires The Chancellor's personal approval
Breakfast	Up to \$31	\$31.01 to \$62.00
Lunch	Up to \$54	\$54.01 to \$108
Dinner	Up to \$94	\$94.01 to \$188.00
Light Refreshments	Up to \$22	\$22.01 to \$44.00
Non-F&B costs all meals	Up to \$100	\$100.01 +

If a reception before a meal includes beverages and hors d'oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating the per person costs.

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring of the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

Fund Sources:

- **Federal & State Government** fund sources do not allow for reimbursement of alcohol and the summary should show allowability to use it for the event/ expenses being reimbursed/ paid for.
- Choose the function code based on the mission the transaction or activity is related to, using the table below.

	Description	Valid Use
40	Non-Clinical Instruction	Instruction, Teaching and Training • CME • Resident/fellow activities • Student activities • Graduation expenses • Lecturer dinners
41	Clinical Instruction	
43	Academic Support	Administrative Support • Department staff appreciation events • Department holiday events
44	Organized & Sponsored Research	Extramural research contracts and grants activities
45	Faculty (Research) Support	Department Research Support • Research faculty business meals & entertainment and travel expenses • Lab meeting expenses • Lab team building events
46	Clinical Operations (Patient Care)	Clinical Activities • Clinical faculty business meals & entertainment & travel expenses • Clinical staff meeting expenses • Clinical staff appreciation events

*Allowable attendees:

For the 3 event types asterisked (*), UCSF personal guests attending these events would be VERY unusual. For graduations, personal guests only allowed for graduating residents and host. Pre-event exceptional approval strongly recommended be sought for other personal guests wishing to an event.

Payment Methods To Use:

Purchasing Method	Scenario
1. America To Go (Best Practice)	All On-Campus Events
1. Amount Based PO 2. P-card 3. Personal Credit Card (Discouraged)	On-Campus event requiring highly specialized catering. No Viable ATG Option i.e. No Vendor Available For Time Of Delivery • small event size • Grocery Store Purchase For On Campus Event
1. Facility Rental Form • (For deposit payments also)	Off Campus Event Venue Fee • (can include F&B from same vendor)
1. Meeting & Entertainment Payment Request Form 2. Amount Based PO if paying a deposit 3. P-card 4. Personal Credit Card (Discouraged)	Off Campus Event No Venue Fee Just F&B, AV and equipment rentals.
1. Amount Based PO (When vendor requires a contract) 2. M&E PR Form (When vendor <i>doesn't</i> require a contract)	Off Campus Event for F&B and no venue fee
1. Amount Based PO (When vendor requires a contract) 2. M&E PR Form (When vendor <i>doesn't</i> require a contract)	On or off Campus, non-F&B entertainment vendors e.g. a DJ, for full or deposit payments

Hosting A Morale Related Meal or Event

Host Role/ UCOP Policy BUS-79

ALL morale related expenses are exceptional requiring final approval from The SOM Dean's Office no matter the cost. Let your administrator know ASAP that you are planning to entertain. Your administrator will be able to tell you all the rules for morale meeting & entertainment expenses, let you know the best way to fund the event and may even be able to help you plan the event.



1. Be sure to ask for itemized receipt for food & beverages. Just the credit card receipt is not sufficient.
2. Keep all other itemized receipts for non-food & beverage items.
3. Keep a list of all attendees noting their affiliation to UCSF i.e. Employee, Business guest or spouse.
4. Clearly describe the meal purpose with as few acronyms as possible.
5. If you exceed the per person limit the justification must answer the question "Why was it necessary or unavoidable to exceed the per person limit".
6. If claiming for travel expenses to the venue keep those receipts also.
7. Attach other supporting documents like an invitation or flyer to the event, comparison quotes etc.
8. Recommended rates for San Francisco is twice the tax and round up or 20% pre-tax

Allowable Reasons For A Morale Related Meal or Event	Allowable Attendees
Faculty/ Staff/ Resident Annual Events. For retreats see Business sheets	<ul style="list-style-type: none"> • Non-UCSF Business Guest & their personal guest • UCSF Employees • UCSF Employee's Personal Guest <p>Pre-event exceptional approval recommended when any personal guests attend an event. * See Reverse</p>
Welcome New Employee	
Employee (Single Member) Recognition	
Annual Holiday Event	
Farewell/ Retirement Event (must have 5+ years UC service) *	
Dept. Achievement Celebration *	
Employee (Group) Appreciation *	

NEW! ↓

Meal Type (Decided by time of day the food is served and/ or food type)	Non-Exceptional Per Person Max (Calculation includes : Food & Beverages, Tip, Tax, Labor, Delivery & Service Charges)	Exceptional Per Person Range – Requires Dean's Office Exceptional Approval Exceeding the Exceptional per person maximum requires The Chancellor's personal approval
Breakfast	Up to \$31	\$31.01 to \$62.00
Lunch	Up to \$54	\$54.01 to \$108
Dinner	Up to \$94	\$94.01 to \$188.00
Light Refreshments	Up to \$22	\$22.01 to \$44.00
Non-F&B costs all meals	Up to \$100	\$100.01 +

If a reception before a meal includes beverages and hors d'oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating the per person costs.

Morale or Business - Definition

Morale events are primarily social and/ or recreational in support of the Universities mission.

Business/ Programmatic events are in connection with meetings of employees and non-UCSF business associates to conduct official University business.

Insurance

For university-sponsored and organized events such as the fellowship graduation/ summer retreats etc., UC's general liability self-insurance program can provide coverage. The Certificate of Self-Insurance can be accessed at <https://rmis.ucsf.edu/> by clicking on the link for "UC Certificate of Insurance" and then clicking on the COI link on the page to which you will be directed.

Dept. Achievement Celebrations & Employee (Group) Appreciation

*** Allowable attendees:**

While allowable attendees are as listed, for the 3 event types asterisked (*), UCSF personal guests attending these events would be VERY unusual. For farewell and retirement events, only the departing employee, retiree and host are allowed to bring personal guests. Pre-event exceptional approval strongly recommended be sought for other personal guests wishing to attend an event.

Justification Tips:

Why was it necessary or unavoidable to exceed the per person limit?

- Why was the particular restaurant chosen?
- Was it difficult to locate a venue for such a large guest list?
- Could the meal only take place at lunch but you wanted a dinner style meal?
- Was the venue in a highly business or touristic centric area?

Funding sources:

Federal & State Government fund sources do not allow for reimbursement of alcohol and the summary should show allowabilty to use it for the event/ expenses.

Gift Funds – please confirm that the intent of the fund allows for Meeting And Entertainment expenses relating the purpose of your event.

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring of the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

Employee Non-Cash Awards and Other Gifts

Gift Presenter Role/ UCOP Policy G-41



Expenses for all gifts, to employees or non-employees are **require** the SOM Dean's Office final approval. Your admin team can tell you the rules, appropriate gift type and dollar limits.

When deciding on the dollar value of the gift or award you **MUST** consider the tax consequences **for the employee**. Use the table below to determine whether the award or gift is taxable.

The per-person limits do not include costs such as engraving, packaging, insurance, sales tax, mailing etc., and can be in addition to the per person limit.

Award or Gift Type	Award or Gift Item	Per-Person Limit	Tax Treatment
Employee Recognition (including Spot Awards)	Tangible Personal Property and *Nonnegotiable Gift Cards or Gift Certificates.	\$75	Under limit, not taxable. If over, entire amount is taxable.
	One Month Parking Permit or Transit Pass	\$260	Full cost or value is taxable
Length of Service	Tangible Personal Property	\$400	Under limit, not taxable. Over limit, only the amount in excess is taxable
Retirement	Tangible Personal Property	\$400	Under limit, not taxable. Over limit, only the amount in excess is taxable
Retirement & Length of Service	*Nonnegotiable Gift Card or Gift Certificate for Tangible Personal Property. <u>NO VISA CARDS</u>	\$400	Full cost or value is subject to withholding as income
Sympathy Gift	Tangible Personal Property	\$75	Under limit, not taxable. If over, entire amount is taxable.
	Cash Contributions	\$200	Contributions are made in the name of the University, therefore not taxable
Prizes and Other Gifts	Tangible Personal Property and *Nonnegotiable Gift Cards	\$75	Under limit, not taxable. Entire amount taxable if over

*In addition to the prohibition on cash and cash equivalents (Visa, MasterCard etc.), gift cards or gift certificates cannot be redeemable for services, vacations, **meals**, lodging, tickets to theater or sporting events, memberships, or similar non-tangible items because such services do not constitute tangible personal property.

Employee Examples For Non-Cash Awards and Gifts – UCOP Policy G-41	Per-Person Limit	No Visa, MasterCard or similar negotiable gift cards. In addition, gift cards or gift certificates cannot be redeemable for services, vacations, meals, lodging, tickets to the theater or sporting events, memberships, or similar non-tangible items. Gifts provided to employees in connection with birthdays, weddings, anniversaries, holidays, farewells, graduations and other personal occasions are unallowable.
Employee Recognition	\$75 x 3 per year	
Length of Service (5+ years)	\$400 x 1 per 4 years	
Retirement	\$400 x 1	
Sympathy – Tangible Personal Property	\$75	
Sympathy Gift – Cash Contributions to a charity	\$200	
Prizes and Other Gifts	\$75	

Non-Employee Non-Cash Awards & Other Gifts UCOP Policy G-42

Purpose	Non- Employee Examples of Non-Cash Awards and Other Gifts - UCOP Policy G-42	Per Calendar Year
Promo Items	A t-shirt, cap, Mug, pen etc. with UCSF logo	<=\$75 per individual
Appreciation, Recognition, or Incentive	Items of more than minimal value. Graduate Student awards for a noteworthy academic achievement or for participation in a University sponsored activity. Gifts to Graduate students/ volunteers for participation in a research study. Prizes provided to non-employees to encourage participation at a UCSF event.	<\$600 per individual
Sympathy	Flowers etc. presented as an expression of sympathy in the event of the death or major illness of a non-employee or a member of their family or household.	<=\$200 per individual

Payment Methods To Use:

- | Purchasing Method |
|---------------------------------------|
| 1. BearBuy |
| 2. P-card |
| 3. Personal Credit Card (Discouraged) |

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

Approving Employee Non-Cash Awards and Other Gifts

Approver Role/ UCOP Policy G-41



Expenses for all gifts, whether to employees or non-employees are **exceptional**, requiring the SOM Dean’s Office final approval.

If the per person dollar limit is exceeded, the dollar value of the gift or award is taxable to the recipient. Departments are responsible for reporting taxable awards and gifts on the Taxable Employee Non-Cash Award or Gift Reporting Form. Costs for engraving, packaging, sales tax, etc. can be in addition to the per-person limit.

Award or Gift Type	Award or Gift Item	Per-Person Limit	Tax Treatment
Employee Recognition (including Spot Awards)	Tangible Personal Property and *Nonnegotiable Gift Cards or Gift Certificates.	\$75	Under limit, not taxable. If over, entire amount is taxable.
	One Month Parking Permit or Transit Pass	\$260	Full cost or value is taxable
Length of Service	Tangible Personal Property	\$400	Under limit, not taxable. Over limit, only the amount in excess is taxable
Retirement	Tangible Personal Property	\$400	Under limit, not taxable. Over limit, only the amount in excess is taxable
Retirement & Length of Service	*Nonnegotiable Gift Card or Gift Certificate for Tangible Personal Property. <u>NO VISA CARDS</u>	\$400	Full cost or value is subject to withholding as income
Sympathy Gift	Tangible Personal Property	\$75	Under limit, not taxable. If over, entire amount is taxable.
	Cash Contributions	\$200	Contributions are made in the name of the University, therefore not taxable
Prizes and Other Gifts	Tangible Personal Property and *Nonnegotiable Gift Cards	\$75	Under limit, not taxable. Entire amount taxable if over

***No Visa, MasterCard or similar negotiable gift cards. Non-negotiable gift cards only.**

Gifts provided to employees in connection with birthdays, weddings, anniversaries, holidays, farewells, graduations and other personal occasions are unallowable.

Employee Examples For Non-Cash Awards and Gifts – UCOP Policy G-41

	Per-Person Limit
Employee Recognition	\$75 x 3 per year
Length of Service (5+ years)	\$400 x 1 per 4 years
Retirement	\$400 x 1
Sympathy – Tangible Personal Property	\$75
Sympathy Gift – Cash Contributions to a charity	\$200
Prizes and Other Gifts	\$75

No Visa, MasterCard or similar negotiable gift cards. In addition, gift cards or gift certificates cannot be redeemable for services, vacations, meals, lodging, tickets to the theater or sporting events, memberships, or similar non-tangible items because such services do not constitute tangible personal property.

Gifts provided to employees in connection with birthdays, weddings, anniversaries, holidays, farewells, graduations and other personal occasions are unallowable.

Non-Employee Non-Cash Awards & Other Gifts UCOP Policy G-42

Purpose	Non- Employee Examples of Non-Cash Awards and Other Gifts - UCOP Policy G-42	Per Calendar Year
Promo Items	A t-shirt, cap, Mug, pen etc. with UCSF logo	<=\$75 per individual
Appreciation, Recognition, or Incentive	Items of more than minimal value. Graduate Student awards for a noteworthy academic achievement or for participation in a University sponsored activity. Gifts to Graduate Students/ volunteers for participation in a research study. Prizes provided to non-employees to encourage participation at a UCSF event.	<\$600 per individual
Sympathy	Flowers etc. presented as an expression of sympathy in the event of the death or major illness of a non-employee or a member of their family or household.	<=\$200 per individual

What should be attached to the report?

1. Purpose for giving the gift. **Is it appropriate?**
2. Event flyer agenda etc. that the gift might be associated to.
3. Recipient list with affiliations.
4. *Itemized* receipt or invoice.
5. Missing receipt form if no receipt.
6. Summary of restricted fund source to show allowabilty of gift expense.

All expense reports must be complete, accurate, and submitted within 45 days after incurring of the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

Submitting Employee & Non-Employee Non-Cash Awards and Other Gifts Expenses

Requester/ Delegate Role/ UCOP Policy G-41 & G-42

Expenses for all gifts, whether to employees or non-employees are exceptional, requiring the SOM Dean’s Office final approval.



1. As the expense is exceptional, **BEFORE** submitting to dept. approver, add Simon Schuster as adhoc approvers 1.
2. Attach Recipient info
3. Account 52301 for gift

1. Expense type should be Prizes/ Recognition Awards/ Gift Cards
2. Add Simon Schuster as final approver

P-Card

1. Complete p-card exceptional expense form.
2. Attach the fund source
3. E-mail packet to SOM Dean’s Office/ SimonSchuster.

Points To Remember For All Reimbursements Methods:

1. Describe reason for award/ Gift
2. Check Chartstring is suitable for expense (see over)
3. Gift purpose clearly described with few acronyms
4. Include recipient name and affiliation.
5. Attach receipts/ invoices or missing receipt form.
6. Non-negotiable gift cards for retirement are taxable to the recipient. You MUST submit the ‘Taxable Employee Award or Gift Reporting Form’.
7. Costs for engraving, packaging, sales tax, etc. can be in addition to the per-person limit.

Employee Examples For Non-Cash Awards and Gifts – UCOP Policy G-41	Per-Person Limit	<i>No Visa, MasterCard or similar negotiable gift cards.</i> In addition, gift cards or gift certificates cannot be redeemable for services, vacations, meals, lodging, tickets to the theater or sporting events, memberships, or similar non-tangible items because such services do not constitute tangible personal property. Gifts provided to employees in connection with birthdays, weddings, anniversaries, holidays, farewells, graduations and other personal occasions are unallowable.
Employee Recognition	\$75 x 3 per year	
Length of Service (5+ years)	\$400 x 1 per 4 years	
Retirement – non-negotiable gift cards of any denomination are taxable to the recipient.	\$400 x 1	
Sympathy – Tangible Personal Property	\$75	
Sympathy Gift – Cash Contributions to a charity	\$200	
Prizes and Other Gifts	\$75	

Non-Employee Non-Cash Awards & Other Gifts UCOP Policy G-42

Purpose	Non- Employee Examples of Non-Cash Awards and Other Gifts - UCOP Policy G-42	Per Calendar Year
Promotional Items	Mug, pen with UCSF logo	Up to \$75 pp
Appreciation, Recognition, or Incentive	Items of more than minimal value. (e.g., a plaque, watch, logo item, book, non-negotiable gift certificate, tickets to a sporting, theatrical, or musical event, or a meal provided to an individual)	Up to \$600 per person
Sympathy	Flowers, may be given in the event of the death or major illness of an individual associated with the University or a member of the individual's family or household.	Up to \$200 per person

Examples of individuals and organizations that may be presented with a gift on behalf of the University include, but are not limited to, the following:

Recipient	Purpose
A visiting dignitary or scholar	to express appreciation (e.g. a distinguished lecturer)
An elected or appointed official	to express appreciation or to promote goodwill
A donor or potential donor	to acknowledge a contribution, to recognize service, to promote the University's programs, or to promote goodwill
A volunteer, including a University retiree	to acknowledge the contribution of time or other resources or for participation a University sponsored activity
A <i>Graduate</i> student	to recognize a meritorious academic achievement
A <i>Graduate</i> student or volunteer	for participation in a research study, completion of a survey or questionnaire, or for participation in another University-sponsored event
A civic or cultural organization or a member of the local community	to promote goodwill
A client	to promote good customer relations

What should be attached?

1. Purpose for giving the gift. **Is it appropriate under the circumstances?**
2. Recipient list with affiliations.
3. *Itemized* receipt or invoice.
4. Event flyer agenda etc. that the gift giving may be associated with
5. Missing receipt form if no receipt or receipt not itemized.
6. Summary of restricted fund source (4***, 7*** and 18**) to show allowabilty of expense

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring of the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

No Visa, MasterCard or similar negotiable gift cards.

In addition to the prohibition on cash and cash equivalents (Visa, MasterCard etc.), *gift cards or gift certificates* cannot be redeemable for services, vacations, **meals**, lodging, tickets to theater or sporting events, memberships, or similar non-tangible items because such services do not constitute tangible personal property.

Travel Regulations

Traveler Role/ UCOP Policy G-28



Let your administrator know that you intend to travel. They will be able to tell you all the rules for both domestic and international travel, and may even be able to help you plan, book and submit payment for your travel.

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring of the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

The following states are currently subject to California's ban on state-funded and state-sponsored travel:

Alabama	Idaho	Kentucky	North	Ohio	South	West	Louisiana
Arkansas	Iowa	Mississippi	Carolina	Oklahoma	Dakota	Virginia	Arizona
Florida	Kansas	Montana	North	South	Tennessee	Utah	
		NEW!	Dakota	Carolina	Texas	Indiana	

Meals & Incidental and Lodging Expense Rates For Travel Within the USA

- The daily cap for M&IE of **\$79** should not be treated as a per diem and on 4th day of claiming actual costs up to **\$79** itemized receipts must be provided even if under \$75.00.
- Meals can only be reimbursed if travel exceeds both 40 miles from the headquarter location or home, whichever is closer, **and** in excess of 24hrs.
- Alcoholic beverages cannot be claimed as part of the daily M&IE subsistence allowance either while traveling within the USA or traveling internationally, no matter the UCSF fund source.**

For higher rates above the allowable \$275 nightly room rate:

- Provide price comparisons of other hotels in area to the conference showing your hotel is the least costing option. Search must be during date range of the conference.
- The traveler can stay at the conference hotel even if higher than \$275 cap - provide the agenda.
- If the conference group rate discount is higher than \$275 that's ok - provide the supporting bill.

If these requirement are met, Dean's Office approval is NOT required.

The Dean's Office exceptional approval is required when the room rate is in excess of \$275 per night Within the USA and :

- Comparison room rate dates are not the same as the actual dates stayed, **unlikely to be approved**
- Price comparison room does not match the room type stayed in, **unlikely to be approved**
- No comps or justification for exceeding \$275 per night, **unlikely to be approved**
- Paying for another traveler's hotel stay,
- Larger room size because a personal guest(s) accompanying the traveler, **unlikely to be approved**

Meals & Incidental and Lodging Expense Rates For International Travel

- The daily cap for M&IE is set by GSA location rates. The cap **can** be treated as a per diem.
- Hotel rates are actual up to 300% of the GSA location rate.
- Above 300% and The Dean's Office exceptional approval is required.

Travel Regulations - Continued

Traveler Role/ UCOP Policy G-28

Conference Dates

Overnight stay is only allowed when traveling 40 miles away from either the usual place of work or home whichever is nearer to the destination. 1 day prior and after a conference is allowed though extra days require justification and exceptional approval.

Travel & Car Rental Insurance

All University travelers, including employees, medical residents, students, and fellows, are covered worldwide, 24 hours a day, for a wide variety of accidents and incidents while on official travel status. For more detailed information please visit. <https://rmis.ucsf.edu/business-travel-insurance>

Rental Vehicle

Use of a rental vehicle must be determined cost effective against other usual modes of travel e.g. a taxi for same the trip and should only be mid range model not an SUV, deluxe etc. If a rental vehicle cost is not determined cost effective, a request for reimbursement may not be granted or may be restricted to an amount equal to the cost of more cost effective vehicle e.g. a taxi.

Final Interview Travel Expenses

Travel expenses may be reimbursed for spouses/ families who accompany candidates for faculty or high-level administrative positions on *final* interviews only. These expenses require exceptional approval from the SOM Dean's Office and may not be charged to Federal or state funds.

Dependent Care Travel Expenses

The types of circumstances that the SOM Dean's Office might approve as taxable reimbursements are:

- Two UC employees with joint dependent care responsibilities are on University business (e.g., conference, meeting, training, etc.);
- An employee on University travel status has a dependent who requires twenty-four hour care;
- Prospective faculty on the final interview needs to bring their dependent(s) to the interview. Due to the taxability of these expenses, complete a Travel Expense Voucher (TEV) with the proper documentation *and SOM Dean's Office approvals* and email to COAPMail@ucsf.edu for processing.

Economy Plus and Other Ancillary Charges

Exceptional approval no longer needed for reimbursement of charges such as:

- Carry-on baggage fees,
- Early check-in or priority boarding,
- **Economy Plus tickets ok (not requiring exceptional approval) but as an *upgrade* from a normal coach ticket *would* require a justification & SOM Dean's Office exceptional approval.**

Business Class

Exceptional approval from the Dean' Office is required when booking business class seating and can only be purchased:

- to reasonably accommodate a disability (medical note required),
- When the traveler is 6'3" or above (make a note in the report),
- Non-coach seating is the only service offered between two points (screenshot required),
- The use of coach class would be more expensive or time consuming (screenshot required),
- An itinerary involves overnight travel without an opportunity for normal rest before the commencement of working hours (itinerary required).

First Class may only be purchased when it is the only additional class offered above economy.

Supporting documentation **MUST** be provided and **sent to the Dean's Office for final approval.**

Approving Travel Expenses

Approver Role/ UCOP Policy G-28

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring of the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.



NEW!

Meals & Incidental and Lodging Expense Rates For Travel Within USA

- The daily cap for M&IE of **\$79** should not be treated as a per diem and on 4th day of claiming actual costs up to **\$79** itemized receipts must be provided even if under \$75.00.
- Meals can only be reimbursed if travel exceeds both 40 miles from the headquarter location or home, whichever is closer, **and** in excess of 24hrs.
- **Alcoholic beverages cannot be claimed as part of the daily M&IE subsistence allowance either while traveling within the USA or traveling internationally, no matter the UCSF fund source.**

For higher rates above the allowable \$275 nightly room rate:

- Provide price comparisons of other hotels in area to the conference showing your hotel is the least costing option. Search must be during date range of the conference.
- The traveler can stay at the conference hotel even if higher than \$275 cap - provide the agenda.
- If the conference group rate discount is higher than \$275 that's ok - provide the supporting bill.

If these requirement are met, Dean's Office approval is NOT required.

The Dean's Office exceptional approval is required when the room rate is in excess of \$275 per night Within the USA and :

- Comparison room rate dates are not the same as the actual dates stayed, **unlikely to be approved**
- Price comparison room does not match the room type stayed in, **unlikely to be approved**
- No comps or justification for exceeding \$275 per night, **unlikely to be approved**
- Paying for another traveler's hotel stay,
- Larger room size because a personal guest(s) accompanying the traveler, **unlikely to be approved**

Meals & Incidental and Lodging Expense Rates For International Travel

- The daily cap for M&IE is set by GSA location rates. The cap **can** be treated as a per diem.
- Hotel rates are actual up to 300% of the GSA location rate.
- Above 300% and The Dean's Office exceptional approval is required.

NOTE: ALL Expenses paid from UCSF Funds must conform to UCOP & UCSF Policies. In some situations a request to pay an expense may trigger the need for a justification e.g. Non-economy seating request. If unallowable under UCOP/UCSF policies the request could be denied even if the host approves and will ultimately reimburse the university.

In addition, travelers will not be reimbursed for non-cash certificates used for the purchase of transportation tickets, e.g. frequent flyer miles.

Approving Travel Expenses

Approver Role/ UCOP Policy G-28

The following states are currently subject to California's ban on state-funded and state-sponsored travel:

Alabama	Idaho	Kentucky	North	Ohio	South	West	Louisiana
Arkansas	Iowa	Mississippi	Carolina	Oklahoma	Dakota	Virginia	Arizona
Florida	Kansas	Montana	North	South	Tennessee	Utah	
			Dakota	Carolina	Texas	Indiana	

Rental Vehicle

Use of a rental vehicle must be determined cost effective against other usual modes of travel e.g. a taxi for same the trip and should only be mid range model not an SUV, deluxe etc. If a rental vehicle cost is not determined cost effective, a request for reimbursement may not be granted or may be restricted to an amount equal to the cost of more cost effective vehicle e.g. a taxi.

Economy Plus and Other Ancillary Charges

Exceptional approval no longer needed for reimbursement of extra charges such as:

- Carry-on baggage fees,
- Early check-in or priority boarding,
- **Higher cost economy Plus tickets ok but as an *upgrade* from a normal coach ticket would require exceptional approval.**

Business Class

Exceptional approval from the Dean' Office is required when booking business class seating and can only be purchased:

- to reasonably accommodate a disability (medical note required),
- When the traveler is 6'3" or above (make a note in the report),
- Non-coach seating is the only service offered between two points (screenshot required),
- The use of coach class would be more expensive or time consuming (screenshot required),
- An itinerary involves overnight travel without an opportunity for normal rest before the commencement of working hours (itinerary required).

First Class may only be purchased when it is the only additional class offered above economy and supporting documentation **MUST** be provided.

What should be attached?

1. Justification, medical note, supporting documents if seating is anything but coach.
2. *Itemized* receipt for both airfare and lodging.
3. Receipts for all expenses over \$75 and itemized if for food/ beverages.
4. Missing receipt form if no receipt or receipt not itemized for meals.
5. Screen shot or other supporting document if claiming 'equivalent' costs.
6. Travel purpose, invitation , itinerary or other conference / meeting info.
7. Summary of restricted fund source (4***, 7*** and 18**) to show allowabilty of expense.

Expense reports should be submitted and approved no later than 45 days after the completion of a trip or event. Later, and payment/ reimbursements may be reported to the IRS as taxable income.

Submitting Travel Expenses

Requester or Delegate Role/ UCOP Policy G-28

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring of the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

NEW!



Meals & Incidental and Lodging Expense Rates For Travel Within USA

- The daily cap for M&IE of **\$79** should not be treated as a per diem and on 4th day of claiming actual costs up to **\$79** itemized receipts must be provided even if under \$75.00.
- **Meals (no alcohol no matter the fund source)** can only be reimbursed if travel exceeds *both* 40 miles from the headquarter location or home, whichever is closer, **and** in excess of 24hrs.

MyExpense
UCSF Expense Reimbursement Solution

CONNEXUS
The University of California Travel Program
Fast, Accurate, UC Approved

1. Expense type should be 'Travel – Domestic/ Foreign'
2. For exceptional approval add Simon Schuster as 'user added approver' **AFTER** the default approver.

1. For airplane, Car Rental or Hotel Booking only.
2. Email all dept. signed documents to The SOM Dean's Office and file response in your dept's. SAS 115 file.

What should be attached?

1. Justification or medical note if seating is anything but coach.
2. *Itemized* receipt for both airfare and lodging.
3. Receipts for all expenses over \$75 and itemized if for food/ beverages.
4. Missing receipt form if no receipt or receipt not itemized for meals.
5. Screen shot or other supporting document if claiming 'equivalent' costs.
6. Travel purpose, invitation, itinerary or other conference / meeting info.
7. Summary of restricted fund source (4***, 7*** and 18**) to show allowability of expense.

Economy Plus and Other Ancillary Charges

Exceptional approval no longer needed for reimbursement of extra charges such as:

- Carry-on baggage fees. Early check-in or priority boarding. **Higher cost economy Plus tickets ok but as an *upgrade* from a normal coach ticket would require exceptional approval.**

Business Class

Exceptional approval from the Dean' Office is required when booking business class seating and can only be purchased:

- to reasonably accommodate a disability (medical note required),
- When the traveler is 6'3" or above (make a note in the report),
- Non-coach seating is the only service offered between two points (screenshot required),
- The use of coach class would be more expensive or time consuming (screenshot required),
- An itinerary involves overnight travel without an opportunity for normal rest before the commencement of working hours (itinerary required).

First Class may only be purchased when it is the only additional class offered above economy and supporting documentation **MUST** be provided.

Business and First Class seating requires exceptional approval from the Dean's Office

Submitting Travel Expenses - Continued

Requester or Delegate Role/ UCOP Policy G-28

The following states are currently subject to California’s ban on state-funded and state-sponsored travel:

Alabama	Idaho	Kentucky	North	Ohio	South	West	Louisiana
Arkansas	Iowa	Mississippi	Carolina	Oklahoma	Dakota	Virginia	Arizona
Florida	Kansas	Montana	North Dakota	South Carolina	Tennessee Texas	Utah Indiana	

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring of the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

Conference Dates

Overnight stay is only allowed when traveling 40 miles away from either the usual place of work or home whichever is nearer to the destination. 1 day prior and after a conference is allowed. Additional days require a justification and SOM Dean’s Office exceptional approval.

Rental Vehicle

Use of a rental vehicle must be determined cost effective against other usual modes of travel e.g. a taxi for same the trip and should only be mid range model not an SUV, deluxe etc. If a rental vehicle cost is not determined cost effective, a request for reimbursement may not be granted or may be restricted to an amount equal to the cost of more cost effective vehicle e.g. a taxi.

Nightly lodging cap of \$275 room rate.

For higher rates:

- Provide price comparisons of other hotels in area to the conference showing your hotel is the least costing option. Search **must** be during date range of the conference.
- The traveler can stay at the conference hotel even if higher than \$275 cap - provide the agenda.
- If the conference group rate discount is higher than \$275 that’s ok also but provide supporting bill.

If these requirement are met, Dean’s Office approval is NOT required.

The Dean’s Office exceptional approval **is** required when the room rate is in excess of \$275 per night **Within the USA** and :

- Comparison room rate dates are not the same as the actual dates stayed, **unlikely to be approved**
- Price comparison room does not match the room type stayed in, **unlikely to be approved**
- No comps or justification for exceeding \$275 per night, **unlikely to be approved**
- Paying for another traveler’s hotel stay,
- Larger room size because a personal guest(s) accompanying the traveler, **unlikely to be approved**

Meals & Incidental and Lodging Expense Rates For *International Travel*

- The daily cap for M&IE is set by GSA location rates. The cap **can** be treated as a per diem.
- Hotel rates are actual up to 300% of the GSA location rate.
- Above 300% and The Dean’s Office exceptional approval is required.