# Meals - Quick Guide

<table>
<thead>
<tr>
<th>Expense Description</th>
<th>Information Required</th>
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| Regardless of the type of transaction, a receipt must include: | • Date of transaction  
• Merchant / supplier name  
• Detail of items purchased or services provided  
• Form of payment (e.g. cash, check or credit card)  
• Amount  
• Proof of payment |
| Local Meals between employees | • Detailed and summary receipts  
• Name of person(s) in attendance  
• Business purpose of the meal and meeting  
• Must state at least one of the following reasons in detail and in addition to the business purpose:  
  o Schedule conflicts  
  o Confidentiality  
    ▪ Documentation must be maintained at the departmental level including:  
    ▪ Supplier name, invoice date, invoice number, complete business purpose and invoice amount  
    ▪ Must be maintained by the department for 7 years  
  o When a meeting continues through a meal time |
| Meals with outside affiliates / individuals (traveling or local) | • Detailed and summary receipts  
• Name of person(s) in attendance and their relationship to the University  
• Business purpose of the meal and meeting |
| Meals while traveling—under $50 | • No detailed or summary receipts required  
• Page -2- of the Travel & Entertainment Voucher must be completed, if submitting a reimbursement request  
• Business purpose, including conference name / reason, date and which meal (e.g. lunch) |
| Meals while traveling—$50 and over | • Detailed and summary receipts  
• Business purpose, including conference name / reason and date |

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**Financial Services**  
Quick Guide Library  
finance.wfu.edu  

**Responsible Unit:**  
Accounts Payable  

**Additional Assistance:**  
ap@wfu.edu  

**What is it?**  
This quick guide is meant to assist the University faculty, staff and students with the IRS regulations surrounding meals.  

**Why it is Necessary**  
The IRS requires certain documentation in order to substantiate meals as business expenses. If the proper documentation is not submitted, the reimbursement will be considered compensation to the payee.