

# Entertainment of University Guests and Employees

## Policy Statement

Marywood University considers it appropriate to entertain guests and employees if the occasion supports the mission, goals and objectives of the University.

## *University Guests*

On occasion, it is appropriate to provide a meal or reasonably priced entertainment for business contacts, donors, and friends of the University. Such expenses may be charged to University budgets when the expenses are related to University business and the job responsibilities of the University host. To qualify as entertainment under IRS guidelines, entertainment expenses must be directly related to or associated with business.

1. All entertainment expenses, whether local or while traveling, must be listed when reporting business expenses, with original, itemized receipts attached. Marywood University's Travel Expense Report Form facilitates detailed itemization
2. The following documentation is required by the IRS:
  - a. Date(s) entertainment occurred
  - b. Names, titles, and business relationship to persons or groups who were entertained.
  - c. Place entertainment occurred
  - d. Business purpose or reason for entertainment
3. Reimbursements for payment of charges for alcoholic beverages are permissible entertainment expenses as outlined above, except that the cost of alcoholic beverages may not be charged against University or other funds related to any grant programs or contracts.

## *University Employees*

Expenses for entertainment of University employees exclusively may be charged to departmental budgets if approved through the usual budget process.

Entertainment expenses for spouses or other members of an employee's family or friends may not be charged to University budgets, except with the approval of the President.

## Procedures

Detailed procedures are published in the Purchasing Handbook of the University.

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## Related Policies and Committees

Policy – Gift Giving and Remembrances

Policy – Travel and Business Expenses

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## **History of the Policy**

03/31/06 – Approved by the President of the University as recommended by the Policy Committee of the University

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MARYWOOD UNIVERSITY  
POLICIES AND PROCEDURES MANUAL