

## MEMORANDUM

**To:** Deans, Department Chairs, Directors, Department Administrators and Faculty  
**From:** Linda Rock, Vice Dean for Administration  
**Date:** December 9, 2013  
**Subject:** Meal Reimbursement Policy

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I am writing to make you aware of the university's policy regarding business meals. This is a revision to the policy memo issued in October 2008.

"Expenses incurred for business meals (meetings, employer/employee relations, etc.) may be reimbursed upon approval of the authorized signer of the account. To be considered non-taxable, the Internal Revenue Service requires that names of the persons at the meal and the business purpose be clearly stated. Individual names are not required if a large group (more than 10 people) is involved."

Per the university's Maximum Rates updated on April 1, 2013, the university maximum expense for a single meal may not exceed \$100, including gratuities and taxes. Actual expenses must be supported by applicable receipts. Any meal above this amount must have vice-presidential approval to be reimbursed.

The above policy is enforced at the USC Viterbi School of Engineering. Exceptions to the policy will be made only under extraordinary circumstance and must be approved by this office.

Requests for exceptions to the \$100 per person, per meal policy should be submitted to me via email and should include the number of people and business purpose.

cc: Yannis Yortsos  
David Murphy  
Leticia Cornelio  
Greg Constante