

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33

ORDINANCE NO. 2019-1700

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, AMENDING CHAPTER 2, “ADMINISTRATION” OF THE TOWN’S CODE OF ORDINANCES BY **REPEALING SECTION 2-28, “REIMBURSEMENT OF TRAVEL AND OTHER EXPENSES”**; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 2 of the Town of Surfside (“Town”) Code of Ordinances (“Code”) pertains to administrative matters and Section 2-28, “Reimbursement of Travel and Other Expenses” provides regulations for reimbursement of travel and other expenses; and

WHEREAS, the Town Commission finds that the policies contained in Section 2-28 of the Town Code should be set forth in a travel and reimbursement policy to be adopted by resolution; and

WHEREAS, establishing the Town’s travel and reimbursement policy by resolution affords the Town the ability to adjust the policy expeditiously; and

WHEREAS, the Town is in the process of establishing a new travel and reimbursement policy that conforms to state and federal laws, which policy will be considered for adoption by the Town Commission subsequent to adoption of this ordinance; and

WHEREAS, the Town Commission wishes to amend Chapter 2 of the Town’s Code by repealing Section 2-28, “Reimbursement of Travel and Other Expenses”; and

WHEREAS, the Town Commission finds that this Ordinance is in the best interest of the Town.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMISSION OF THE TOWN OF SURFSIDE AS FOLLOWS:¹

Section 1. **Recitals.** The above-stated recitals are true and correct and are incorporated herein by this reference.

Section 2. **Town Code Amended.** The Code of Ordinances of the Town of Surfside, Florida is hereby amended by repealing Section 2-28, “Reimbursement of Travel and Other Expenses” in its entirety as follows:

Chapter 2 – Administration

¹ Coding: ~~Strikethrough words~~ are deletions to the existing words. Underlined words are additions to the existing words. Changes between first and second reading are indicated with **highlighted** ~~double-strikethrough~~ and double underline.

34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75

Article II. – Town Commission

Section 2-28. Reimbursement of travel and other expenses.

- ~~(a) *Purpose.* This purpose of this section is to establish guidelines for the reimbursement of travel, subsistence, and related expenses incurred in the performance of town business. To qualify for reimbursement, such expenses must be reasonable and prudent under the circumstances, directly related to the conduct of town business and evidenced by proper receipts. Unnecessary or excessive expenditures shall not be approved, advanced, or reimbursed by the town manager. This section pertains to all travel, all travel related and other expenses incurred in the course of conducting town business.~~
- ~~(b) *Guidelines for the reimbursement of expenses.* Upon approval of a proper reimbursement request either under the terms of this section or pursuant to administrative guidelines that establish per diem allowances as promulgated by the town manager, the town will reimburse all travel related expenses such as commercial transportation, lodging, meals, tips, registrations, parking fees, communications charges, as well as other business related expenses at actual cost.~~
 - ~~(1) *Transportation expenses.* Reimbursement of transportation related expenses will be based upon the least expensive mode of transportation available, unless a more expensive mode is necessary due to business related requirements. In determining the least expensive mode, commercial bus service will be excluded. Reimbursement for mileage will be according to the maximum rate established under Florida law if personal vehicles are used for business travel.~~
 - ~~(2) *Lodging.* Reimbursement of lodging expenses will be based on what is a normal and reasonable cost for the area. Proximity to the conference, seminar, or meeting will also be taken into account. If an extra room is required because a family member or personal guest has accompanied an elected or appointed official, the town will reimburse only the cost of a single room. The town will reimburse any business related communications costs (telephone, fax, modem, etc.). The town will not reimburse the cost of any in room movie or personal communications costs.~~
 - ~~(3) *Meals.* The town shall reimburse meals at actual cost. Total meal cost includes food, nonalcoholic beverages, taxes, and tips. Reimbursement of tips will be limited to 20 percent of the total meal cost. The town will not reimburse the cost of any alcoholic beverages. Reimbursement of meal expenses will be based on what is reasonable cost for the area. The town will not reimburse meal costs to the extent they are lavish or extravagant. Alternatively, the town manager may establish a per diem allowance.~~
 - ~~(4) *Advance for anticipated travel or other expenses.* Elected or appointed town officials are eligible to receive advance payment up to the total amount of travel related expenses estimated prior to business travel or the anticipation of another expenditure related to the conduct of town business. To receive such an advance, elected or appointed officials must submit the request to the town manager within a reasonable time prior to the time the anticipated expense will occur. Within ten business days following the travel or other~~

76 expenditure, the town official shall account for the advance by submitting a completed
77 reimbursement form along with all receipts as more particularly described in subsection
78 (5) herein below. To the extent any advanced funds are left unaccounted for under the
79 terms of this section within the time frame set forth in this subsection (4), those funds
80 shall be returned to the town manager.

81 ~~(5) Procedure for reimbursement of travel related and all other expenses. After travel has~~
82 ~~been completed and reimbursable travel related or other business expenses have incurred,~~
83 ~~town officials must complete a travel or other expense reimbursement form prepared by~~
84 ~~the town manager and/or designee to receive reimbursement. A reimbursement form~~
85 ~~along with receipts must be submitted to the town manager and/or designee within three~~
86 ~~weeks of returning from travel or upon incurrence of an allowable business expense.~~
87 ~~Upon receipt of a completed reimbursement form, the town manager and/or designee will~~
88 ~~perform a review to determine compliance with the Town's travel and other~~
89 ~~reimbursement policies. Any noncompliance, missing information, etc. will delay the~~
90 ~~reimbursement of expenses.~~

91 ~~(c) Prohibited reimbursable expenses. Reimbursement for the purchase of personal items,~~
92 ~~including barber and beauty parlor fees, medical expenses, clothing, etc. and expenses~~
93 ~~associated with recreation, gifts, and alcoholic beverages are specifically prohibited. Expenses~~
94 ~~for spouses, guests, or family members are not reimbursable.~~

95 ~~(d) Verification of claims. Before the town reimburses any expense incurred in the conduct of~~
96 ~~official business, elected officials and employees of the town must attest in a form prepared~~
97 ~~by the town manager and/or her designee that the expenses were incurred in the performance~~
98 ~~of official duties related to the affairs of the town. Expenses will not be reimbursed where the~~
99 ~~applicant fails to verify the expenses. Only verifiable claims for expenses will be reimbursed.~~
100 ~~Budgeted monies not paid under this section shall be refunded to the general fund of the town.~~

101 ~~(e) Authority of the town manager. The town manager shall have the authority to adopt~~
102 ~~administrative policies to carry out the purpose of this chapter provided however, any non-~~
103 ~~travel related expenditures by an elected official in connection with town business as~~
104 ~~described herein exceeding \$500.00 dollars shall be approved for payment by the commission.~~
105 ~~Notwithstanding anything to the contrary, the town manager shall have the discretion to reject~~
106 ~~all travel and other claims that are not in compliance with this chapter or expense policies~~
107 ~~adopted by the office of the town manager.~~

108 ~~(f) Penalties for fraudulent travel and/or other expenses and/or failure to return advanced~~
109 ~~funds. Any person who willfully makes and subscribes any such claim that he or she does not~~
110 ~~believe to be true and correct as to every material matter, or who willfully aids or assists in,~~
111 ~~or assists in, or procures, counsels, or advises the preparation or presentation of such claim~~
112 ~~that is fraudulent or is false as to any material matter, whether or not such falsity or fraud is~~
113 ~~with the knowledge or consent of the person authorized or required to present such claim, or~~
114 ~~who fails to return funds advanced and unaccounted for in accordance with this ordinance,~~
115 ~~commits a misdemeanor of the second degree, punishable as provided in Section 775.082,~~
116 ~~Florida Statutes, or Section 775.083, Florida Statutes. Whoever receives an allowance or~~
117 ~~reimbursement by means of a false claim is civilly liable in the amount of the overpayment~~
118 ~~for the reimbursement of the public fund from which the claim was paid.~~

119 Secs. 2-29 – 2-45. – Reserved.

120 ***

121 **Section 3. Codification.** It is the intent of the Town Commission that the provisions
122 of this ordinance shall become and be made a part of the Town’s Code of Ordinances, and that the
123 sections of this Ordinance may be renumbered or relettered, and the word “ordinance” may be
124 changed to “section,” “article,” “regulation,” or such other appropriate word or phrase in order to
125 accomplish such intentions.

126 **Section 4. Severability.** The provisions of this Ordinance are declared to be severable
127 and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be
128 invalid or unconstitutional, such decision shall not affect the validity of the remaining sections,
129 sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the
130 legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

131 **Section 5. Conflicts.** All ordinances or parts of ordinances, resolutions or parts of
132 resolutions, in conflict herewith, are repealed to the extent of such conflict.

133 **Section 6. Effective Date.** This Ordinance shall become effective immediately upon
134 final adoption on second reading.

135 **PASSED** on first reading on the 13th day of August, 2019.

136 **PASSED AND ADOPTED** on second reading on the 10th day of September, 2019.

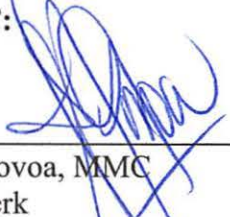
137 **On Final Reading Moved By:** Commissioner Karukin

138 **On Final Reading Second By:** Commissioner Paul

139 **FINAL VOTE ON ADOPTION**

140	Commissioner Barry Cohen	<u>Absent</u>
141	Commissioner Michael Karukin	<u>Yes</u>
142	Commissioner Tina Paul	<u>Yes</u>
143	Vice Mayor Daniel Gielchinsky	<u>Yes</u>
144	Mayor Daniel Dietch	<u>Yes</u>

145
146
147
148 
149 Daniel Dietch
150 Mayor

149 **ATTEST:**
150
151 
152
153 Sandra Novoa, MMC
154 Town Clerk

155
156
157
158
159
160
161
162

**APPROVED AS TO FORM AND LEGALITY FOR THE USE
AND BENEFIT OF THE TOWN OF SURFSIDE ONLY:**



Weiss Serota Helfman Cole & Bierman, P.L.
Town Attorney

Town of Surfside
Travel, Transportation, and Meal Policy

1-1. POLICY.

It is the policy of the Town of Surfside to pay for all reasonable and necessary expenses associated with travel, transportation, and meals resulting from an employee's, elected official's, or other Town Manager authorized person's attendance at any meeting, seminar, conference, or convention which has been properly approved as having a demonstrated public purpose, benefit to the Town or in the course of official Town business. Excepted from this policy are expenses deemed necessary by the Police Chief for undercover police work. The Town Manager may make reasonable exceptions to this Policy when it is deemed in the Town's best interests to do so.

1-2. SCOPE.

This operating procedure applies to all employees of the Town of Surfside (Town) as well as all elected and appointed officials or other Town Manager authorized person.

1-3. PROCEDURE.

A. Types of Authorized Travel.

1. Class A Travel - Continuous travel of twenty-four (24) hours or more away from Town Hall. The travel day for Class A travel shall be a calendar day (midnight to midnight). Class A travel shall include any assignments on official business outside of the routine regular office hours of the employee or official and away from the regular place of employment when it is considered reasonable and necessary to stay overnight and for which travel expenses are approved as provided within this Policy.
2. Class B Travel - Continuous travel of less than twenty-four (24) hours which involves overnight absences from Town Hall. The travel day for Class B travel shall begin at the same time as the travel period and shall include any assignments on official business outside of the routine regular office hours of the employee or official. Class B travel shall include any assignments on official business outside of the regular office hours and away from regular places of employment when it is considered reasonable and necessary to stay overnight and for which travel expenses are approved as provided within this policy.
3. Class C Travel - Travel for short or day trips where the traveler is not away from the Town Hall overnight. Class C travel may receive allowance for meals as provided in this policy.

B. Travel Authorization.

1. Travel will be authorized for official Town of Surfside business purposes only.
2. All travel subject to reimbursement must be approved **in advance** by the Department Director of the department to which the travel is to be charged and the Town Manager or designee.
3. Authorization for Class A and B travel for Department Directors must be approved by the Town Manager or designee in advance.
4. Class A and Class B travel overnight within the State of Florida will not normally be authorized for locations less than sixty (60) miles (based on the State of Florida Official Highway Mileage map, Google Maps, or similar system) from Town Hall. Under special circumstances (e.g., events/activities after 5 p.m., required preparation work after 5 p.m.) when through reasonable travel employees cannot return to Town Hall or their home by 7:00 p.m., or other similar extenuating circumstances, Department Directors may request overnight travel by advance written authorization through the Town Manager or designee. The request must be made on the "Town of Surfside Request for Travel and Final Cost of Travel Form" found in Appendix A of this Policy. The request must include the name of employee to travel (one form is to be used for each employee), purpose of the travel, period of travel, costs of travel, necessity of travel, distance from Town Hall, and the reason the employee needs to stay overnight.

C. Reimbursement of Travel Expenses.

1. Reimbursement of travel expenses will be made in accordance with all Town of Surfside policies, Florida Statutes, and the Internal Revenue Code of the United States of America. Travel expenses of travelers will be limited to those expenses necessarily incurred by them in the performance of the authorized public purpose or official Town business. Reimbursement of travel expenses must be requested on the "Town of Surfside Request for Travel and Final Cost of Travel Form" (Appendix A).

D. Seminars and Conferences.

1. Seminars, conferences and other events must be authorized by the Department Director (or Town Manager, where appropriate). Seminars and conferences to be attended must be directly related to the training and development of the employee, public official or for the Town's benefit.

The Mayor and Town Commissioners shall be reimbursed for their attendance at the following conferences or events which shall be pre-approved:

- National League of Cities Conference;
- Florida League of Cities Conference;
- Annual Dade Days;
- Miami-Dade League of Cities Meetings (Mayor and Town Commission Designee);
- Annual National Association of Latino Elected and Appointed Officials (NALEO) Conference; and
- Tallahassee, State of Florida's capital, for lobbying on behalf of the Town.

All other conferences or seminars require approval of the Town Commission. Further, all

conferences or seminars where more than three (3) members desire to attend require Commission approval.

2. Expenditures for seminar and conference registration fees may be made by a Town of Surfside purchasing card or may be requested through the Finance Department in advance and after proper authorization. Payment of required expenses must be made payable directly to the vendor. Per Diem amounts will be paid directly to the employee.
3. The Town of Surfside recognizes that there are times when seminar and conference fees cannot be paid in advance. When fees are paid at registration by the employee, expenditures can be reimbursed with proper approval. An explanation of why fees could not be or were not paid in advance must accompany the request for reimbursement.

E. Lodging.

1. Expenditures for accommodations/lodging may be made by a Town purchasing card or may be requested through the Finance Department in advance, after proper authorization. Payment of required expenses will be made payable directly to the vendor.
2. Accommodations/lodging will be paid at lowest rate possible and must be substantiated by paid bills. The actual receipt or bill must be filed with the Finance Department. Employees may choose to upgrade their lodging from basic occupancy, but must pay for upgrades themselves. Employees will not be required to share rooms.
3. When seminars or conferences provide a variety of lodging that can be used, employees should first choose the lodging at or closest to the event. This Policy recognizes the qualitative value of staying close to the source of the event and its participants. If lodging isn't available at the same location as the event, lodging will be booked at the most economical hotel nearest the event. Any deviation will require prior approval by the Town Manager. Employees may choose to upgrade their lodging to more expensive accommodation, but must pay for upgrades themselves.
4. The Town is generally exempt from taxes and the employee should request a copy of the Town's tax exempt certificate from the Finance Department before departure. Taxes which are charged to the employee because they do not present a copy of the Town's tax exempt certificate will not be reimbursed. **Exception:** When an employee travels outside the State of Florida, taxes charged may be reimbursable. To be exempt from taxes, the payment must be by a Town-issued purchasing card or check, accompanied by the Town's tax exemption certificate.

F. Meals

1. Meals and tips for other than local travel are limited to a per diem payment equivalent to the prevailing per diem established by the Internal Revenue Code Continental U.S. (CONUS) rate, (website: <https://www.gsa.gov/travel/plan-book/per-diem-rates>) for meals and incidental expenses, (which may be reduced proportionately for partial days or meals otherwise provided during the travel.) The per diem amount is inclusive of all meals, drinks, tips, and any other miscellaneous daily expenses that will be incurred by the traveler. Employees are not required to submit meal receipts when being reimbursed on a per diem basis.

2. Per diem will be reduced by one-third each if the employee begins travel status after 8:00 a.m. and/or ends travel before 7:00 p.m. Additionally, all meals otherwise provided for, excluding “continental” breakfasts, will reduce per diem payments by one-third. The Town recognizes that “continental” breakfasts are generally snacks items occasionally provided during events.
3. No allowance will be made for meals when travel is confined to the Town of Surfside, or immediate vicinity (a 60-mile radius from Town Hall) except when specifically authorized by the Town Manager upon finding that the meal facilitates Town business. Meals reimbursed under this Policy must be accompanied by the itemized receipt (which identifies each item purchased and the record of payment, whether by cash or credit card) and a Meal Reimbursement Form (Exhibit B).
4. This Policy prohibits reimbursement for meals that are included or provided at a convention, conference, or seminar registration, where the fees have been paid by the Town of Surfside or any other organization.
5. This Policy prohibits reimbursement for any meal that is included or provided in the fees or expenses for transportation paid by the Town of Surfside or any other organization, (e.g., airline meals, meals on trains, etc.).
6. This Policy prohibits use of a Town purchasing card to purchase meals where travel money, that has included per diem advances, has been made.

G. Transportation.

1. All travel must be by the most economical route. **When determining transportation, employees or officials will not be unduly inconvenienced to reduce costs.** Employees must choose the basic coach fare, but may pay for upgrades themselves.
2. When planning travel, the Department Director should designate the most economical method of travel as noted above. The following considerations should be given for all trips or travel:
 - a. The nature of the official business.
 - b. The most efficient and economical means of travel (considering time of the traveler, cost of the transportation, and per diem or subsistence required).
 - c. The number of persons making the trip and the amount of equipment or material to be transported.
3. Commercial vehicle or carrier for travel must be made or approved in advance and payment made payable to the vendor.
4. When traveling by vehicle, publicly-owned vehicles should be used in lieu of the use of a privately-owned vehicle whenever possible. When travel is authorized for a privately-owned vehicle, the employee will be entitled to a mileage allowance which will be made at the amounts and limits set by the Internal Revenue Code of the United States of

America. The mileage rate is set by the IRS each January 1st. The 2019 rate is \$0.58 per allowed mile. All expenses (including repairs, maintenance, etc.) pertaining to the usage of a privately-owned vehicle, other than tolls and parking, are included in the mileage reimbursement rate. Employees who are provided a car allowance or similar stipend will not be reimbursed for travel within 60 miles of Town Hall. Travel exceeding this distance will be eligible for mileage rate reimbursement.

5. Vehicles may be rented for remote or emergency travel, subject to the following:
 - a. The location of the meeting, seminar, conference, or convention is different than that of the lodging accommodations; or
 - b. The rental of the automobile is less expensive than other forms of transportation to or from the lodging or meeting.
 - c. Mileage will be reimbursable from the Town Hall to the point of destination unless the point of origin is closer. Mileage will be determined using any commonly available mapping tool, but the Finance Department retains the authority to determine the appropriate distance for reimbursement purposes.
 - d. Whenever possible, carpooling should be utilized to minimize the cost of travel. When more than one Town of Surfside employee is traveling to a conference, meeting, or any official business, transportation should be shared and the Town's cost minimized.

H. Parking and Tolls.

Payments will be allowed for parking and tolls provided that the costs are documented and reasonable. Parking at departing airports will be reimbursed only to the extent of the cost of taxi fare from the Surfside Town Hall to the Airport and back to Surfside Town Hall. Transfers from the airport to the destination hotel may be advanced if properly documented.

I. Insurance.

No insurance will be allowed as a reimbursable travel or transportation expense. Employees or officers who choose to use their personal vehicle must carry adequate insurance coverages. The Town will also maintain hired and non-owned automobile coverages for employees driving vehicles while performing Town-related activities. Persons driving any car while conducting Town business should carry with them the Town's insurance card.

a. Other Expenses

- i. Incidental travel expenses may be reimbursed, with proper receipts and documentation. These include, but are not limited to
 1. Taxi fare;
 2. Ferry fares; and bridge, road, and tunnel tolls;
 3. Storage or parking fees;

4. Official Town of Surfside business communication, e.g. telephone or fax expenses;
5. Convention/conference fees for attending events that are not included in the basic registration fee that directly enhance the public purpose and official Town of Surfside business of the attendee (e.g. additional educational classes/sessions, conference meals.) It will be the responsibility of the attendee to substantiate that the charges were proper and necessary.
6. The Town will reimburse airline fees for one (1) checked bag only for Town business travel occurring for a week or less. For Town business travel occurring for more than seven (7) days, the Town will reimburse fees for two (2) checked bags. The Town will reimburse the cost of bags needed to transport official Town business materials, (e.g., exhibitor materials). Reimbursement for the bag(s) is limited to the airline's standard checked baggage fee and the Town will not pay additional fees for oversize or overweight bags, except if assessed on any of the actual Town owned materials (e.g., exhibitor materials).

ii. **Expenses that are not reimbursable include, but are not limited to:**

1. **Tips, Bellhop assistance (tips are included in the per diem payment amounts).**
2. **Movie rentals in hotel/motel rooms.**
3. **Parking tickets or traffic fines.**
4. **Communication/telephone charges that are not official Town of Surfside business.**
5. **Alcohol.**

J. **Compensable Travel Time.** Travel time will be considered as compensable hours worked for non-exempt employees as outlined in the Town's personnel policies.

EXHIBIT A

Town Of Surfside Request For Travel And Final Cost Of Travel Form

PLEASE ATTACH ALL TRAVEL DOCUMENTATION AND RECEIPTS (EXCEPT MEALS)				
Calculation of Costs:	Procurement Card	Payee Name	Advance Request	Final Cost
Registration Fees : # of meals included: Early Registration Date for Discount	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$0.00	\$0.00
Transportation: Auto Rental <input type="checkbox"/> Airfare <input type="checkbox"/> Personal Auto <input type="checkbox"/> Town Auto <input type="checkbox"/>	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$0.00	\$0.00
				REIMBURSED ON FINAL COST OF TRAVEL. SEE BELOW.
Per Diem: # of meals x \$ per day			\$0.00	\$0.00
Lodging: # days x \$ per day	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$0.00	\$0.00
Subtotal of Expenses:			\$0.00	\$0.00
Total Paid by Purchasing Card			\$0.00	\$0.00
Total Paid by Checks			\$0.00	\$0.00
Total Reimbursable Expense:			\$0.00	\$0.00
Other Charges Incurred During Travel:				
1. Tolls		Attach Toll Receipt		\$0.00
2. Parking		Attach Parking Receipt		\$0.00
3. Taxi or Limousine Service		Attach Receipt		\$0.00
4. Personal Auto (mileage x \$0.58 per mile)		Attach Mileage Information		\$0.00
5. Town Auto (Fuel Only)		Attach Receipt		\$0.00
Grand Total Reimbursable Expense:				\$0.00
* Please indicate Organization Name receiving payment if paid by procurement card. When requesting a check, state payee name and vendor number (verify address attached to vendor # is correct)				
Employee's Signature _____		Advance Request		Final Cost
Department Director _____		Date _____		Date _____
Purchasing _____		Date _____		Date _____
Town Manager _____		Date _____		Date _____
Finance Approval (checks payable to Employee Sent to Dept) _____			Date _____	

EXHIBIT B

Town of Surfside Meal Reimbursement Form
Required For Meals Not Paid From Per Diem Amounts

Business-Related Meal Reimbursement Form

Name of Employee Paying:	
Name of Restaurant:	
Date of Meal:	
Names of People At Meal:	
Business Purpose Advanced At Meal:	

This form must accompany the charge receipt and the detail bill which itemizes each item of the meal. Alcoholic beverages cannot be reimbursed if they will ultimately be paid from Federal or State funds. Failure to provide this form with the required documentation will result in the cost of the entire meal being added to you gross income. You will be responsible for the income tax, the employer's share of payroll taxes, as well as your share of payroll

Employee Signature: _____

Department Head Signature (if different) _____