




# Clean Water Services

## Administrative Policy

<b>Section: Finance &amp; Accounting</b>	<b>Policy #: FA106</b>
<b>Title: Meals and Refreshments Policy</b>	
<b>Implemented by Administrative Procedures #:</b> FA106A	<b>R&amp;O #:</b> Ordinance 38
<b>Authorization Signature:</b> 	<b>Effective Date:</b> September 5, 2025

### **PURPOSE**

This policy establishes minimum standards for payment or reimbursement of reasonable expenses for meals and refreshments incurred in the course of Clean Water Services (CWS) business not associated with travel and training. Expenses incurred under this policy will be appropriate to the circumstances and consistent with the best interests of CWS.

### **SCOPE**

This policy applies to all CWS employees: non-represented, represented, temporary, interns, probationary employees, and to the CWS Board of Directors when representing Clean Water Services as a CWS public official.

## **POLICY GUIDANCE**

### General Policy

1. It is the District's intent to comply with current Internal Revenue Service (IRS) taxable fringe benefit laws, rules, and regulations by adopting this policy.
2. District employees shall be responsible for tax consequences associated with the cost of meals provided considered by the IRS to be a taxable fringe benefit.
3. Employees are generally expected to provide their own food and beverages while attending meetings, including offsite meetings and training, for which no out-of-town, overnight travel is required.

Every effort should be made to schedule regular meetings and training outside of mealtimes.

4. Non-travel-related food and beverage expenses for employees are allowable when furnished on CWS premises or offsite and furnished for the employer's convenience. This policy encompasses any meeting, training, or event where the meal is a necessary and integral part of a business meeting and not a matter of personal convenience; qualified events should take place over an extended period of time and the agenda should include a working meal to satisfy the requirement that the meal is part of a business function. Qualified events under this policy include:
  - a. One all employee event sponsored by CWS
  - b. CWAC meetings
  - c. Budget Committee meetings
  - d. Board of Director Learning events
  - e. District-hosted meetings such as Co-Implementers BBQ, CWS Essentials, Washington County Managers meeting, other local member associations

- f. Meals furnished during an emergency event so that staff are available to respond to the emergency during the meal period. For the purposes of this policy, meals may be furnished when an employee is unable to complete an uninterrupted meal break during a situation that is unplanned and beyond District's control that requires the employee to stay on site.
  - g. One retreat per fiscal year for each CWS department/program
  - h. Retirements
  - i. Annual Safety award meetings
  - j. General coffee and tea service provided at each District location is provided as a de minimis fringe benefit
  - k. As this food policy continues to be clarified and refined, Executive Leadership Team (ELT) may approve occasional District-wide events that serve a business purpose and the District's best interests.
  - l. Managers may, using sound professional judgment, provide de minimis food on site that does not exceed the per capita amount in the approved budget
5. This policy applies whether the expense is paid through P-card, direct invoice, or employee reimbursement. [Link](#) to the P-card policy.
6. Food and beverage expenses are per person and shall not exceed the GSA Per Diem rates for Portland, Oregon, based on the meal being provided.
7. When deemed allowable by the requirements in Section 4 above, requests to provide meals require supervisor or manager approval in advance of submitting the request.
- Any food and beverage or related miscellaneous expense that is allowable under this policy and totals over \$500 requires authorization from an ELT member.
8. CWS requires the following information when arranging all food orders:
- a. Date of business meal or refreshments
  - b. Place/location
  - c. Person(s) with whom the business meal/refreshment was consumed

- d. Affiliation
  - e. Business purpose – Agenda must be attached
  - f. Itemized breakdown of the meal/refreshment charges
  - g. Total amount incurred including gratuity
  - h. Responses to the following two questions:
    - i. Is the meal associated with the active conduct of the employer’s business, and
    - ii. Is the meal to be consumed during or directly before or after a substantial business discussion
9. Reimbursement, either via per diem rates or receipts, is not allowable when meals are provided through attendance at conferences, trainings, or meetings with external individuals or organizations. Link to CWS FA103 Travel and Training Policy.
10. Food may be ordered when staff attends an official CWS business meeting where the meal is an agenda item but not included in the fee and the selection and cost of the meal are beyond the control of the employee, the employee will be reimbursed for the actual cost of that meal. A receipt must be provided. Official CWS business meetings include conferences, training, workshops, testing, and seminars for which no out-of-town, overnight travel is required.
11. Managers should be familiar with and observant of Oregon Labor Law regarding required breaks for hourly staff when meals are provided.
12. Food that is provided as part of District business that is not considered de minimis is part of the salary and benefits to which such officials and employees receive as compensation. District officials and employees shall be responsible for ensuring this compensation is reported as income for tax purposes to the extent required by law. Please consult a Tax Professional if you have questions on what should be reported on your personal income taxes.

## **RESPONSIBILITY**

- All department and program leaders should be familiar with this policy and implement this policy within their responsible offices, departments and divisions.
- The Chief Financial Officer should be reviewing and revising this policy at least annually or as the law requires.

## **REFERENCES**

- [www.gsa.gov](http://www.gsa.gov)
- P-card policy
- IRS Publication 5137 (Taxable Fringe Benefits Guide)
- ORS 244.040 (Oregon Public Employee Ethics Statutes)

## **REVISION HISTORY**

- Originally Approved on: January 1, 2025
- Revised on: July 1, 2025; September 5, 2025