

 <p><b>Category:</b> Financial</p> <p><b>Policy applicable for:</b> Faculty/Staff</p>	<p><i>Policy Title:</i></p> <p><b>Employee Recruiting Expenses</b></p> <p><b>Effective Date:</b> 05/01/2009</p> <p><b>Prior Effective Date:</b> 02/01/2008</p> <p><b>Enabling Act(s):</b> IRS</p>	<p><i>Policy Number:</i></p> <p><b>2.1.2</b></p> <p><b>Policy Owner:</b> Sr. VP for Administration and Finance</p> <p><b>Responsible Office(s):</b> Accounts Payable Payroll Operations Purchasing Tax Compliance</p>
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## Background

The University of Cincinnati recognizes the strategic importance of recruiting talented faculty and staff to ensure the continued success and advancement of the institution. This policy describes allowable meal and entertainment expenditures for employee recruitment.

## Policy

Employee recruiting expenditures must be reasonable, prudent and commensurate with the position.

Original itemized receipts are required for reimbursement of all employee recruiting expenses. For meals, IRS rules require documentation of the time, date, place, business purpose, and attendees at the meal. Gratuities for business meals are allowed; however, they must be reasonable and not exceed 20 percent. Alcohol purchases will only be reimbursed in accordance with the Alcohol Purchases Policy and cannot be purchased on a Purchasing Card. Travel expenditures related to recruitment may be paid for or reimbursed in accordance with the Travel Expenses Policy.

The payment of recruiting expenditures may occur in one of the following ways:

- Reimbursement to university employees
- Reimbursement to the recruit
- Direct payments to vendors (including use of university purchasing cards)

## Expenditures for Meals

Expenditure amounts for business meals, including gratuities, must not exceed current federal per person per day rate for that city. Expenditures need not be pro-rated.

## Recruitment Expenditures for High-Level Positions

For recruitment of certain high-level positions, including department chairs, eminent scholars, deans, or vice presidents, it may be deemed appropriate by the president, senior vice president, vice president or dean to incur entertainment expenses and

additional meal expenses. However, meals and entertainment associated with recruitment should not be lavish or extravagant, regardless of the position. Meal and entertainment expenses in excess of per person per day limits, but \$200 or less per person, require documented pre-approval by the president, senior vice president, vice president or dean. The university will not pay for or reimburse meal and entertainment expenses in excess of \$200 per person per day.

Recruitment of chair positions in the College of Medicine (COM) must follow the process established by COM's Office of Faculty Affairs.

When a recruit accepts an offer of employment with the university, the policy on Relocation Expenses applies. *(See Related Links)*

Exceptions to this policy require documented approval by the respective senior vice president, vice president or dean.

**Procedure**

<b>UC Flex GL Account</b>	530401 (Refreshments & Meals)
	530405 (Entertainment)
	535603 (Meal Allowance)
	See Travel Expenses Policy for additional account codes
<b>Medical Center Fund of Cincinnati</b>	Disbursement Document See Business Administrator
<b>Practice Plan Corporations</b>	See Business Administrator

*Organizational units may institute policies more, but not less, restrictive than this policy (2.1.2) if desired.*

**Related links:**

- [Alcohol Purchases Policy](#)
- [College of Medicine Department Chair Search Process](#)
- [Entertainment Expenses Policy](#)
- [Meal Expenses Policy](#)
- [Per Diem \(per person per day\) Rates](#)
- [Relocation Expenses Policy](#)

## Travel Expenses Policy

### Phone Contacts:

Accounts Payable	556-6746
COM Faculty Affairs	558-6132
Purchasing	556-6742
Unit Business Administrator	