

## Policy 21 MEALS & ENTERTAINMENT

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## Policy 21 MEALS & ENTERTAINMENT

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**OVERVIEW****21.1 Scope**

This policy applies to all purchases relating to meals or entertainment made directly by employees or other representatives of Tourism Toronto.

**21.1.1 Outside parties' meals and entertainment guidelines**

Before granting any outside party the right to purchase meals and/or entertain customers, members, prospects et al. on behalf of Tourism Toronto, the appropriate employee or department must review that party's meals and entertainment guidelines and either (a) approve them or (b) resolve any issues pertaining to their lack of alignment with those of Tourism Toronto.

**21.2 General guideline – Tourism Toronto staff dining with clients, vendor-suppliers, members, partners, etc.**

Whenever one or more Tourism Toronto employees are dining with one or more clients, vendor-suppliers, members, partners, etc., a Tourism Toronto employee should pay for the meal, however it is permissible for (a) the industry partners or associates to pay the bill or (b) all parties to agree to divide the bill.

**21.3 General guideline – Tourism Toronto staff dining with other Broader Public Sector representatives**

When Tourism Toronto staff are dining with one or more members of other Broader Public Sector representatives (see Policy 20, Expense Reports, section 20.16 for details), the Tourism Toronto staff should request separate bills from the Broader Public Sector representatives.

**21.4 Definitions****21.4.1 Local vs. Non-local**

For the purposes of this policy, "local" means within one's home region or territory, and "while travelling" means outside one's home region or territory.

**21.5 Snacks**

Under no circumstances are snacks chargeable/ reimbursable (including while travelling) unless required for reasons of health and/or safety (e.g., bottled water).

Snacks are defined as any food purchases other than regular breakfast, lunch or dinner.

**LOCAL MEALS AND ENTERTAINMENT****Staff Only****21.6 Meals during regular business hours**

Meals during regular business hours are chargeable/reimbursable if they have a valid, substantive business purpose, to the extent that would be deemed prudent and reasonable by the majority of relevant parties and/or stakeholders.

Meals that are social or personal in nature are not chargeable/reimbursable.

**21.7 Meals outside regular business hours**

Employees required to work in excess of four hours of overtime within one business day may expense a meal purchase up to \$15. This does not apply if an employee voluntarily comes into the office to work outside regular business hours, nor does it apply to working from home or to part-time work.

**21.8 Meals consumed at home**

Reimbursement will not be provided for meals consumed at home.

**21.9 Retail food purchases**

Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written explanation.

**21.10 Alcohol**

If not hospitality-related, alcohol is under no circumstances chargeable/reimbursable.

**21.11 Local travel – meal allowance**

If an employee travels within their home region or territory for a valid, substantive business purpose, they may charge or expense a reasonable amount per meal (not snacks) during the period of travel to the extent that would be deemed prudent and reasonable by the majority of relevant parties and/or stakeholders.

**21.12 Gratuities**

Employees should follow a general tipping guideline of 15-20% for personal meal purchases, based on reasonableness in the circumstances. Tips exceeding 20% will be reimbursed only up to 20%. Where gratuities are included as part of the bill, the full bill, including gratuity, is chargeable/reimbursable.

### 21.13 Designated purchaser – different levels

When two or more employees *of different levels* are dining together within their home region or territory for a valid, substantive business purpose, the seniormost employee should pay for the meal.

#### 21.13.1 Exception – Project Lead

It is permissible for a Project Lead to pay for the meal instead of the seniormost employee.

Employees should indicate on their expense reports any instance in which they paid for a meal as Project Lead.

If the Project Lead pays, then:

- (a) the seniormost employee must sign the original receipt; and
- (b) the Project Lead's expense report must be approved by the seniormost employee's manager.

### 21.14 Designated purchaser – same level

When two or more employees *of the same level* are dining together within their home region or territory for a valid, substantive business purpose, they must designate which *one* of them will pay for the meal. In such cases, all employees must sign the original receipt.

The employee who pays for the meal is responsible for indicating on their expense report(s) the appropriate allocation of the total bill across expense codes. If the other employees did not have the opportunity to sign the original meal receipt, they should initial the appropriate item on the paying employee's expense report.

## Non-Staff

### 21.15 Hosting and entertaining

Reasonable costs of meals and snacks purchased for the purpose of hosting or entertaining clients, industry associates, members and/or prospects are chargeable/reimbursable to the extent that would be deemed prudent and reasonable by the majority of relevant parties and/or stakeholders.

#### 21.15.1 Hospitality events with current or prospective vendors

For hospitality events where guests may include current or prospective vendors, requestors must (a) obtain prior approval from senior management and (b) avoid either the perceived or actual preferential treatment of any vendor.

#### **21.15.2 Limits when hosting journalists, reporters, etc.**

When preparing to host/entertain visiting journalists, reporters, etc. the hosting employee/department is responsible for indicating dollar or item limits on the guest itinerary as one of the terms of the press tour. When possible, said limits should also be communicated to the manager or comparable authority at the hosting venue.

### **21.16 Alcohol**

When hosting or entertaining clients, industry associates, members and/or prospects during or outside regular business hours, employees are permitted to purchase and consume alcohol, however they are expected to limit cost and consumption to amounts that would be deemed prudent and reasonable by the majority of relevant parties and/or stakeholders.

#### **21.16.1 Food with alcohol**

Whenever possible, food should be served if alcohol is to be made available.

#### **21.16.2 Preference for Ontario**

Preference should be given to wine, beer and spirits produced in Ontario.

### **21.17 Designated purchaser – different levels**

When two or more employees *of different levels* are dining together within their home region or territory for a valid, substantive business purpose and hosting one or more non-staff, the seniormost employee should pay for the meal.

#### **21.17.1 Exception – Project Lead**

It is permissible for a Project Lead to pay for the meal instead of the seniormost employee.

Employees should indicate on their expense reports any instance in which they paid for a meal as Project Lead.

If the Project Lead pays, then:

- (c) the seniormost employee must sign the original receipt; and
- (d) the Project Lead's expense report must be approved by the seniormost employee's manager.

### **21.18 Designated purchaser – same level**

When two or more employees *of the same level* are dining together within their home region or territory for a valid, substantive business purpose, they must designate which *one* of them will pay for the meal. In such cases, all employees must sign the original receipt.

The employee who pays for the meal is responsible for indicating on their expense report(s) the appropriate allocation of the total bill across expense codes. If the other employees did not have the opportunity to sign the original meal receipt, they should initial the appropriate item on the paying employee's expense report.

## **MEALS AND ENTERTAINMENT WHILE TRAVELLING**

### **21.19 General guideline**

For any approved travel, three meals per day are chargeable/reimbursable to the extent that would be deemed prudent and reasonable by the majority of relevant parties and/or stakeholders.

### **21.20 Meals outside regular business hours**

Employees required to work in excess of four hours of overtime within one business day may expense a meal purchase up to \$15.

### **21.21 Gratuities**

Employees should follow a general tipping guideline of 15-20% for personal meal purchases while travelling based on reasonableness in the circumstances. Tips exceeding 20% will be reimbursed only up to 20%. Where gratuities are included as part of the bill, the full bill, including gratuity, is chargeable/reimbursable.

### **21.22 Designated purchaser – different levels**

When two or more employees *of different levels* are dining together outside their home region or territory for a valid, substantive business purpose, the seniormost employee should pay for the meal.



### 21.22.1 Exception – Project Lead

It is permissible for a Project Lead to pay for the meal instead of the seniormost employee.

Employees should indicate on their expense reports any instance in which they paid for a meal as Project Lead.

If the Project Lead pays, then:

- (e) the seniormost employee must sign the original receipt; and
- (f) the Project Lead's expense report must be approved by the seniormost employee's manager.

### 21.23 Designated purchaser – same level

When two or more employees *of the same level* are dining together within their home region or territory for a valid, substantive business purpose, they must designate which one of them will pay for the meal. In such cases, all employees must sign the original receipt.

The employee who pays for the meal is responsible for indicating on their expense report(s) the appropriate allocation of the total bill across expense codes. If the other employees did not have the opportunity to sign the original meal receipt, they should initial the appropriate item on the paying employee's expense report.

### 21.24 Alcohol

When staff are dining together or hosting or entertaining clients, industry partners, members and/or prospects in the course of travel outside their home region or territory, they are permitted to purchase and consume alcohol, however they are expected to limit cost and consumption to amounts that would be deemed prudent and reasonable by the majority of relevant parties and/or stakeholders.