

RESOLUTION No. 25-351

A RESOLUTION AMENDING RESOLUTION NO. 18-164 AMENDMENT TO MEAL REIMBURSEMENT POLICY FOR ALL UNION COUNTY EMPLOYEES-COMMISSIONERS.

WHEREAS, meal reimbursements are an important component of supporting employees while they are traveling for work. When employees are away from their regular work environment, they often do not have access to the resources, routines, or cost-saving measures they normally rely on—such as bringing lunch from home or eating in the office. Business travel often requires dining at restaurants or purchasing meals on the go, which can be costly and unavoidable; and

WHEREAS, providing reimbursement for meals ensures that employees are not personally burdened with these additional expenses incurred while performing their job duties. It also demonstrates that the county values the time, effort, and flexibility employees offer when traveling for work; and

WHEREAS, meals incurred qualify pursuant to IRS reg. 1.274-2 (c) and (d) while on official County business, such as attending approved meetings, trainings, workshops, or conferences as an employee of Union County; and

WHEREAS, amending policy section 5.08 of the Union County Personnel Policy Manual.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS, UNION COUNTY, OHIO, THAT:

Section 1. For a day trip or approved training, workshop, or conference outside of Union County, Ohio:

- A. Employees may be eligible for reimbursement of qualifying food and non-alcoholic beverages as follows:
 - Breakfast – up to \$18
 - Lunch – up to \$22
 - Dinner – up to \$35
- B. Meal reimbursement for day trips or trainings as described above are considered taxable and shall be submitted for reimbursement via payroll.

Section 2. For an overnight trip in connection with approved business travel, the following shall apply:

- A. A daily allowance of up to \$75 is available for qualifying food and non-alcoholic beverages.
- B. The amount eligible for reimbursement on the first and last day of travel equals 75% of the daily allowance.

- Meal reimbursement in connection with overnight travel away from home is not considered taxable and shall be submitted for reimbursement via purchase order.

Section 3. The following general provisions apply for all valid meal reimbursement requests:

- A. Reimbursement requests must include detailed, itemized and dated receipts that clearly specify the items purchased. In other words, all expenses must be properly documented before the request will be processed. Reimbursement will not be granted if such documentation cannot be provided, as described in this policy.
- C. In addition to the cost of the food and non-alcoholic beverages, reimbursement for sales tax and a tip, up to 20% of the cost of such meals, will be allowed.
- D. Personal expenses incurred while traveling are not reimbursable, including but not limited to laundry, entertainment, or alcoholic beverages.

The Board finds and determines that all of its formal actions concerning and relating to adopting this Resolution occurred in an open meeting of this Board, and that all deliberations of this Board that resulted in such formal action were in meetings open to the public and in compliance with all legal requirements including Revised Code 121.22.

David A. Lawrence introduced this resolution and moved its passage;
Steve Robinson seconded the motion; and after discussion, the chair called a roll call vote, and the results were:

Steve Robinson	<input checked="" type="radio"/> Yes	No
David A. Lawrence	<input checked="" type="radio"/> Yes	No
Tom McCarthy	<input checked="" type="radio"/> Yes	No

Passed: August 20, 2025

BOARD OF COUNTY COMMISSIONERS
 UNION COUNTY, OHIO

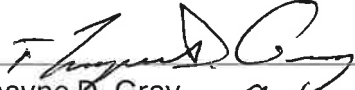
ATTEST: Mallory Lehman
 Mallory Lehman, Clerk

Steve Robinson
 Steve Robinson

David A. Lawrence
 David A. Lawrence

Tom McCarthy
 Tom McCarthy

Approved as to Form:


Thayne D. Gray *Oct. 29, 2025*
Assistant Prosecuting Attorney