

Meals and Snacks for Staff (Non-Travel)

In accordance with the [District Regulation CFD](#), **discretion must be exercised when purchasing food items**. Article III, Section 51 of the Texas State Constitution and the Local Government Code prohibit school districts from making a gift of public funds to any individual or entity. The food purchased and the purpose for which it is intended could at times be perceived as a gift of public funds. For that reason, purchases of meals, snacks and other food items are treated differently depending on the types of funds used to purchase the items.

Meals provided to staff during non-travel events such as meetings and professional development are excluded from taxable wages if they are served **only when work is conducted during the meal time and/or when a reasonable eating schedule is interrupted and the working meeting extends through the meal time and will not adjourn until after a reasonable time for eating has elapsed**. The meeting and/or training **agenda**, sign-in sheet or list of **attendees**, and **business purpose** for providing the meal must be submitted as support for the expense.

Candy should NOT be purchased with district funds. **Nutritional** snacks will qualify if they comply with the meal regulation. Candy or non-nutritional snacks may be purchased with personal funds.

Food of any kind (snacks, beverages, meals, and so on) **may NOT be purchased with grant funds**.

If **unallowable** food/snacks are purchased, the purchaser will need to reimburse the district.

Campuses

Campuses must use Campus Activity Fund 461 for all non-travel staff meals/snacks. Two meals per year may be provided. The price of a meal should not exceed \$8.00 per person. The campus may also use these funds for snacks. The total amount spent for meals/snacks each year cannot exceed the following:

High Schools	\$4,500
Middle Schools	\$3,000
Elementary Schools	\$2,000

These funds should be used primarily for food purchased for staff development, testing, or a campus wide recognition in a way that would be determined to favorably impact academic performance.

It is important to note that Campus Activity Funds are considered public funds, so discretion should be used when spending these monies.

Under no circumstances should these funds be used for staff birthdays, wedding/baby showers, gift certificates, etc.

Student Activity Funds (Fund 865)

Purchases of food may be made from these funds without limit if the purchase is for the benefit of the student group and has been approved by the officers of the student group that raised the funds.

Staff Hospitality Funds

As the monies in this fund have all been contributed by the staff, purchases of food may be made from these funds without limit.

Expenditures for staff birthdays, wedding/baby showers, snacks for teacher's lounges, etc., may be made from this fund.

Purchases made from these funds may not take advantage of the District's vendor discounts or tax-exempt status.

Meals away from home but not overnight are generally taxable as wages to the employee because travel must be away from home overnight to be excludable according to the IRS Fringe Benefits Guide. Follow the guidelines included in the chart below to prevent these meals and snacks from being taxable to the employee.

MEALS AND SNACKS FOR STAFF (NON-TRAVEL)	DISTRICT FUNDS	NON-DISTRICT FUNDS
Appreciation meals , including dinner tickets, furnished to staff outside the limits provided by PfISD Administrative Regulation CFD	Not Allowable	Allowable
Candy and chocolate treats for staff, except as a light snack for staff meeting within the limits of PfISD Administrative Regulation CFD using Activity Funds	Not Allowable	Allowable
Light business meals or food on-site (excluding tips) for staff meetings and professional development only when work is conducted during the meal time and/or when a reasonable eating schedule is interrupted and the working meeting extends through the meal time and will not adjourn until after a reasonable time for eating has elapsed. The agenda , sign-in sheet or list of attendees , and business purpose for providing the meal must be submitted as support for the expense. These meals must also be within the limits of PfISD Administrative Regulation CFD.	Allowable	Allowable
Meals directly related to and necessary for attending business meetings of certain exempt organizations, such as the Pflugerville Chamber of Commerce, if attendance is related to the school district and there is a clear business purpose.	Allowable	Allowable
Parties for staff , including food, decorations, and favors. Simple receptions are allowable within the limits of PfISD Administrative Regulation CFD	Not Allowable	Allowable
Snacks for staff meetings and/or staff appreciation within the limits of PfISD Administrative Regulation CFD	Allowable	Allowable
Teachers' lounge coffee, coffee supplies, and water	Allowable	Allowable

For items not listed above or other questions, contact your Finance Accountant.

Frequently asked questions regarding staff meals/snacks:

- **Can we provide a light lunch if a meeting continues through the lunch hour?**
Yes, if work/training continues through the meal period.
- **If we want to provide breakfast, when must the meeting start?**
There are no specific times established. Since most staff must be at work by 8:00 am, then the meeting should start by 7:45 since the staff should have eaten before they arrive at work. Consider providing coffee and water and have volunteers provide breakfast items.
- **Can we provide snacks instead of a meal?**
Yes, if it is over a normal meal period and is nutritious.
- **If we purchase candy with our personal funds, may we offer them at the meeting?**
Yes. Any legal items can be provided if they are not purchased with district or grant funds.
- **Can we use Campus Activity (Fund 461) funds to purchase snacks for a meeting?**
No, not unless snacks are provided during a normal meal period and they are nutritious.
- **Can we purchase water and coffee supplies for meetings?**
Yes. (Snacks are not allowed unless they are nutritious and served during a meal period to continue work.)
- **Can candy ever be purchased with district funds for a staff meeting?**
No.
- **How can we get staff to follow the rules?**
You could have the meeting be BYOS (Bring Your Own Snack) or BYOC (bring your own candy). There is a snack machine on the first floor of the Administration building.
- **What happens if we forget and purchase items on the HEB card?**
You will need to reimburse the district for the items not allowed.
- **Are there any exceptions to these rules?**
You will need to discuss the situation in advance with your Finance Accountant.