

COMPENSATIONS AND BENEFITS
DE MINIMIS FRINGE BENEFITS

DEE
(REGULATION)

DE MINIMIS BENEFIT

De Minimis fringe benefits include property or services provided by an employer for an employee that has small value and accounting for it is unreasonable or administratively impractical. The value of the benefit is determined by the frequency provided to each individual employee, or if this is not administratively practical, by the frequency provided to the whole workforce.

EMPLOYEE
MEALS/SNACKS

Any meal/snack provided to an employee can be excluded from the employee's taxable income if it has so little value that accounting for it would be unreasonable or administratively impracticable. The exclusion applies, for example, to the following items: coffee, tea, bottled water, soft drinks, cookies, chips, granola bars, doughnuts, fruit, etc.

However, meals/snacks cannot be provided on a frequent or regular basis during the regular workday, i.e., regularly scheduled staff meetings (Example: An employer gives employees snacks each day valued at .75 cents. Even though small in amount, the benefit is provided on a regular basis and is, therefore, taxable as a wage). Infrequent training or meetings where attendees are from various campuses/departments can use 6499 to purchase the items mentioned above.

Occasionally, meals/snacks may be provided to employees to enable employees to work overtime. Examples: Parent/Teacher conferences, Board of Trustee Meetings, and emergency situations that might cause an extended workday to an employee(s). An explanation about the emergency should be documented on the receipt and/or purchase order.

The per diem per employee breakdown is as follows:

- Breakfast - \$10
- Lunch - \$15
- Dinner - \$20

Funds from 6499, campus activity or hospitality accounts may be used depending on the purpose of the meeting. For example, banquets or meals for yearly achievement awards and service awards can be funded with 6499 and should follow the meal limits mentioned. Holiday luncheons, campus/department parties should be funded from hospitality (funds generated solely from donations from staff). No more than three parties/picnics per calendar year are allowed.

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VOLUNTEER MEALS

Volunteer meals on District campuses are permitted with a minimum of 3 hours of volunteer service per day. Cafeteria meals are not to exceed \$3 per day. Each campus is allowed to have two lunchroom volunteers on duty per day per lunch period. Campuses must maintain a record of volunteer participation by name for each day. Volunteers are non-employees (parents, grandparents, etc.) that have been cleared through the Human Resources Division to serve in such capacity.

LUNCHROOM
MONITORING BY
DISTRICT STAFF

Classroom teachers and/or full time librarians are entitled to at least a thirty-minute lunch period free from all duties and responsibilities connected with the instruction and supervision of students (DL Legal). However, if necessary because of personnel shortage or extreme economic conditions, or an unavoidable or unforeseen circumstance, the school district may require a classroom teacher or librarian to supervise students during lunch one day in any school week.

Hourly employees whose salary is paid from local funds may be assigned as lunchroom monitors. However, hourly employees are also entitled to a duty –free lunch before or after their lunchroom duty. On occasions when this is not possible they must be compensated for their lunch period.

All employees will be responsible for their own meal costs on a daily basis with the exception of employees directly involved in the operation of the Child Nutrition Program (See Below).

CHILD NUTRITION
PROGRAM STAFF

Meals may be served to Child Nutrition Program employees directly involved in the preparation and operation of the breakfast and lunch program at no charge (i.e., chef, managers, cooks, servers, and cashiers) and considered as a fringe benefit attributable to program costs. Meals at no cost to the employee must be served and consumed on District premises (take-out no allowed). All other personnel employed in the Food Service Department must assume the cost of any food item or adult meal themselves.

MEALS ON DISTRICT
PREMISES

For meetings that include employees and non-employees (i.e., students, parents, community members) that are held on CISD premises and for CISD convenience, 6499 funds can be utilized and should be restricted to the meal limits mentioned above (Example: Stakeholders Meeting, etc.). Agendas must be retained along with sign-in sheets. Luncheons or dinners that are associated with District business are not permitted.

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PROFESSIONAL OR
TRADE ASSOCIATION
MEETINGS

Reimbursement or payments from 6499 funds for meal expenses directly related to and necessary for attending business meetings or conventions of certain exempt organizations are acceptable if the expenses of your attendance are related to your job function (Examples: Chamber of Commerce, trade or professional associations). The meeting must include a speaker or a meaningful work related topic of discussion and should not be of a general social nature.

TRAINING/WORKING
MEALS

Light meals may be integrated as part of staff development training or a District meeting so as long as the meal is provided during the training or meeting and is made available or served in order to more efficiently conduct the meeting. The training session or meeting must be at least six-hours in duration. The trainer or meeting coordinator must document that it was impractical for participants to obtain lunch on their own due to location or distance of eateries and/or that their attendance at the meeting/training session was essential to accomplish the meeting/training objectives. An agenda must be maintained that clearly identifies the topics discussed during the meeting/training. A sign-in sheet is also required.

A working lunch is defined as an “activity in which employees are engaged in exercises/activities during the normal meal time” as stated on an agenda and in which no other opportunity for a meal is provided. An agenda and sign-in sheet must be maintained.

FEDERAL PROGRAMS

Meal costs for federal programs must strictly follow the guidelines under OMB Circulars A-87, A-122 and A-21.