

Vendor Lunch and Learn Programs

Guidance on Conduct of Public Employees

- Virginia Tech is fair, ethical, and honest in all business dealings.
- Virginia Tech makes business decisions in the best interest of the university and avoids any potential conflicts of interest.
- Virginia Tech maintains the confidentiality of sensitive records and information including social security numbers and other personal data.
- Virginia Tech staff do not accept gifts or favors of monetary value or engage in private business or professional activities that may appear to affect professional judgment or create conflicts of interest.
- Virginia Tech does not tolerate fraud, theft, waste, or abuse.
- Virginia Tech staff immediately reports suspected irregularities to their supervisor, the Virginia Tech Police Department, or Internal Audit.
- State laws and university policies prohibit employees from giving or accepting gifts or favors from bidders, vendors, contractors, or customers, which either create or gives the impression of favorable business treatment.

De Minimis Benefit

- According to [Internal Revenue Service \(IRS\) Publication 15-B](#), a de minimis benefit is any property or service provided to an employee that has so little value (taking into account how frequently similar benefits are provided to employees) that accounting for it would be unreasonable or administratively impracticable.
- Typically, the cost of an item is considered to be the value (or fair market value).
- Currently, the maximum value the university would consider de minimis is \$75.
- Departments are encouraged to inform the vendor to hold the Lunch and Learn costs to a reasonable amount and staying under the de minimis limit of \$75 is suggested.

Location

- Departments and building coordinators are not required or expected to facilitate lunch and learn events or offer meeting spaces for vendors.
- It is absolutely up to each individual/area to decide if they want to offer space for a lunch and learn program offered by a vendor.
- The department or building coordinator is empowered to make this decision and it can be determined by each department individually without concern on what may or may not be offered at different locations on campus.

Raffles

- Raffles are not allowed.

Gift Certificates and Gift Cards

- Gift certificates and gift cards in the amount of \$75 or less are not included under the university de minimis policy.
- According to IRS regulations, cash equivalents such as gift certificates can never be treated as a de minimis fringe benefit and are therefore always taxable regardless of the dollar amount.

Meals and Food Off-Campus

- Under federal guidelines, a meal is considered a gratuity and cannot be accepted.
- A public employee can certainly take a meal with a contractor off-campus but should pay for their own meal. Note that this may have the appearance of an impropriety.
- Individual judgment must be applied.
- Working Lunch
 - In the situation where a working lunch is provided as part of an off-campus business meeting or training session, the general opinion is that this is permissible under the circumstances that university-related work is being conducted and the meal adds to the efficiency of the meeting.
 - Light refreshments offered in a training meeting or trade show are considered permissible.

The more modest the offering is, the more acceptable it becomes.