

## SMU Tax Policies

**Subject:** Business Entertainment Policy

**Effective Date:** 08/25/08

**Revision Date:** 08/23/17

**Tax Policy:** 3.4

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The University will pay or reimburse for reasonable and necessary entertainment expenses which have been approved and are directly related to or associated with the University's mission. Payment for or reimbursement for business-related entertainment expenses require a clear and documented business purpose for the event or expenditure that indicates the event's benefit to the University.

Each Department is responsible for ensuring that business-related entertainment expenses are reasonable and necessary. Payment will not be processed unless all appropriate information and documentation is provided. See [University Policy 3.7 Travel and Entertainment Management](#)