



Alcohol Expense Reimbursement

This document outlines the eligibility and processes associated with alcohol expense reimbursement within the Department of Medicine (DoM). The DoM recognizes moderate alcohol consumption is part of conventional hospitality practices; however, as a public funded educational institution the reimbursement of alcohol will be restricted as per the following guidelines.

Reimbursement Eligibility:

- **Alcohol expenses will not be reimbursed for the following:**
 - Educational / teaching activities for students, residents and/or fellows. Teaching activities may include lectures, academic half days, journal clubs, etc.
 - Regular in-house meetings between University employees¹. Regular in-house meetings may include committee meetings, working group meetings, staff meetings, day-to-day meetings between employees, etc.
 - Travel meals while attending conferences / annual meetings.

- **Alcohol expenses for the following are eligible for reimbursement:**
 - Celebrations and/or special events
 - Special purpose business meetings
 - The entertainment of guests, in a restaurant or in one's home ²

Reimbursement Process:

Obtaining Approval

Prior to purchasing or serving alcohol at an event, approval must be granted by the designated senior faculty member.³ Such approval should be received in writing, and may be requested by the DoM finance team at the time of reimbursement.

¹ <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/travel-and-other-reimbursable-expenses-policies-and-guidelines/#hospitality>

² Examples of such events may include, but are not limited to: welcome celebrations, year-end events, and retirement celebrations.

³ If clarification regarding the appropriate designated senior faculty member is required, please contact the Department of Medicine's Director of Business and Administration.

The Event, Meeting or Hospitality

- Reimbursement for alcoholic beverages will be based on a maximum of 1 drink per person.
- A minimum of 2 attendees must be present.
- Whenever possible drink ticket should be used.
- The chart below outlines quantity and pricing guidelines:

Beverage & Quantity	Price Point
750ml bottle of wine = 4 drinks (12% alcohol)	\$60.00 for 1 bottle of wine*
12 oz/355ml bottle of beer = 1 drink (5% alcohol)	\$15.00 for 1 drink*
5 oz/142ml of wine = 1 drink (12% alcohol)	\$15.00 for 1 drink*
3 oz/85ml of fortified wine = 1 drink (16-18% alcohol)	\$15.00 for 1 drink*
1.5 oz/43ml ounces of liquor = 1 drink (40% alcohol)	\$15.00 for 1 drink*
<i>*the prices above are net of taxes and gratuity.</i>	

Payment

- To avoid charges to personal credit cards, all events should be invoiced to the Department of Medicine whenever possible.
- When invoicing is not possible, incurred expenses should be paid for by the most senior University of Toronto person in attendance.⁴

Submitting Invoices for Reconciliation:

- Clear documentation as to the purpose, listing the names of the individuals in attendance, must be submitted to DoM along with the invoice.
- Invoices will not be reconciled until after the event has occurred.

**The DoM may request proof of authorization from the designated senior faculty member.*

Submitting Receipts for Personal Reimbursement:

- Complete the [Personal Expense Reimbursement form](#).

⁴ <http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/travel-and-other-reimbursable-expenses-policies-and-guidelines/#hospitality>

- Sign the form as claimant and submit to the appropriate authority for approval, along with:
 1. All original receipts
 - Credit card statements may be required in cases where proof of payment has not been provided.
 - Itemized original documents detailing purchases and taxes must be provided.
 - Rental fees, food, and additional service charges should be provided on one receipt. All alcoholic purchases should be provided on an additional receipt.
 - Credit card receipts may be used to substantiate gratuities where applicable.
 2. Clear documentation as to the purpose.
 3. A list of first and last names of the individuals in attendance.
- Once approved by the appropriate authority, the documentation will be forwarded to the DoM's finance team for processing.
- After the reimbursement has been entered into the system you will receive a cheque within 2 – 4 weeks.
 - The cheque will be delivered to the address indicated on the reimbursement form.
 - Direct deposit will be arranged for active employees who are on the U of T payroll system.

**The DoM may request proof of authorization from the designated senior faculty member.*

Additional Resources

- [University of Toronto, Financial Services, Guidelines for Travel and Other Reimbursement Expenses – Hospitality](#)
- [University Alcohol Policy](#)
- [University of Toronto, Alcohol Service Rules and Regulations](#)
- [University of Toronto Governing Council, Alcohol Policy](#)