



Administration & Finance

Policy & Procedure

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Issuing Office: Human Resources

Policy Number: FY14-HRS-005-01

Policy Name: Classified Staff “Meal Money” Rules and Practice

Original Date Issued: September 18, 2009

Revision #: 01

Last Update: December 27, 2013

Purpose of Police: To outline the contractual requirements and practical considerations in administering the meal money provisions contained in the collective bargaining agreement between the University and the Classified Staff Union.

Applicable to: All classified employees

Definitions:

Meal money refers to a stipend paid to classified staff members who meet certain overtime requirements. As more fully explained below, the amount of the stipend varies based on both the time of day and number of hours worked.

Policy:

Pursuant to Article 15, § 2 of the Agreement, and the Commonwealth of Massachusetts Human Resources Division “Rules Governing Paid Leave and Other Benefits for Managers and Confidential Employees, effective June 13, 2011” when a classified staff member works three (3) or more hours of authorized overtime, exclusive of meal time, in addition to their regular hours of employment, or works three (3) or more hours, exclusive of meal times, on a day other than their regular work day, the staff member must be reimbursed for expenses incurred for meals at the followings rates (with the Time and Labor Code noted):

Breakfast	3:01 a.m. – 9:00 a.m.	\$5.00 (T&L Code MBKFT)
Lunch	9:01 a.m. – 3:00 p.m.	\$6.50 (T&L Code MLNCH)
Dinner	3:01 p.m. – 9:00 p.m.	\$13.00 (T&L Code MDNNR)
Midnight Snack	9:01 p.m. – 3:00 a.m.	\$5.00 (T&L Code MMMS)

Human Resources

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Pursuant to longstanding practice, the “reimbursement” referred to in the agreement is paid in the form of a stipend. Further, if the overtime worked straddles two (2) of the 6-hour windows listed above, the staff members will receive *higher* of the two stipends. For example, if a staff member works authorized overtime from 7:00 a.m. to 2:00 p.m. (which straddles both the breakfast and lunch periods), he/she would be entitled to the higher lunch rate. Finally, if a staff member works two (2) full periods (12 or more hours), he/she would be entitled to receive *both* reimbursements/stipends covered by the period.

Effective in 2014, meal money is a taxable benefit to the employee. According to the Internal Revenue Code section 132(a)(4), cash meal allowances written into union contracts generally do not qualify as de minimis fringe benefits (which would not be ordinarily taxable). The IRS also concluded that because the employees were entitled to receive meal allowances on a routine basis for overtime work, the meal allowances were not occasional and, thus, did not qualify for the de minimis exception (and thus are considered to be a taxable benefit).

Procedure:

Reimbursement under this provision is mandatory; time keepers must enter the appropriate stipend into the HR Direct system. For additional information about how to calculate or record meal money please contact Miu Chan in Human Resources at extension 7-5178 or via email at miu.chan@umb.edu.

Oversight Department: Human Resources

Responsible Party within Department: Assistant Vice Chancellor, Human Resources; Payroll Manager, Human Resources

Monitoring: Payroll Manager, Human Resources

Authority: Human Resources