**Entertainment Expenses**

Maximum per person rates for entertainment expenses incurred within Texas* are stated below. All amounts shown below are exclusive of taxes, service charges and gratuities. Reasonable gratuities may be reimbursed provided gratuity does not exceed 20% of the pre-tax expense total.

The maximum per person expenditures shall not exceed the following amounts:

- Breakfast $18.00
- Lunch $25.00
- Dinner** $50.00

*For entertainment expenses incurred in other locales, reference to the above listed rates may be used as a general guideline; however the approver should use reasonable judgment when approving out-of-state expenses. Approvers may use the U.S. General Services Administration Per Diem Rates (http://www.gsa.gov/portal/content/104877) as a guide.

**Dinner rates apply after 5:00 p.m. and include the cost of alcoholic beverages.

NOTE: When the actual expense has exceeded these limits and the meal cost is being prorated to comply with this policy, tax and gratuity must also be appropriately prorated.

**Flowers**

Expenses for flowers may not exceed $100, including taxes and delivery fees.

**Retirement Functions**

Expenses for retirement function may be reimbursed at a rate of no more than $25 per each year of retiree’s service to The University of Texas System Administration or the System institutions. This rate is exclusive of taxes, service charges, and gratuities.