



ADMINISTRATIVE POLICY

SECTION: 300		POLICY #: 314
TITLE: Employee Meals & Recognition Benefits Policy		R&O #:
		IMPLEMENTED BY PROCEDURE #:
SPONSORING DEPARTMENT: Human Resources		
ADOPTED: January 8, 2026	REVIEWED:	REVISED:

PURPOSE: This policy establishes the conditions under which meals, beverages, light refreshments, and small recognition items may be provided to County officials and employees as part of legitimate business or operational purposes. It ensures compliance with applicable tax regulations and Oregon Ethics Law by defining covered situations, limitations, and documentation requirements.

AUTHORITY: This Policy is adopted pursuant to Washington County Code Section 2.04.100.D.

DEFINITIONS: "Gift" is defined by ORS 244.020(7).

"Official" means Public Official as defined by ORS 244.020(15).

GENERAL POLICY: Benefits in the official compensation of all officials and employees include: (1) meals, beverages, and light refreshments; and (2) door or raffle prizes, including small or occasional gifts with the County or department logo, such as a water bottle or hat. These benefits are provided by the County when a legitimate business or operational purpose exists and, under the following circumstances, qualify as de minimis fringe benefits under applicable tax law.

POLICY GUIDELINES:

1. Covered Situations:

- a. Working meals during County-convened and sponsored meetings, work sessions, or training sessions.
- b. Business conducted over a meal, where time constraints or business needs require a working lunch or dinner.
- c. Meetings, training or retreats where attendance is expected for extended periods or over customary mealtimes.



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- d. Meals offered in appreciation of County employees or provided at other business-related events or functions, including department or division picnics or special recognition events (e.g., Public Works Week, Sheriff's Office swearing-in and recognition, State of the County, etc.).
 - e. Door or raffle prizes provided at business-related events or as part of department and employee programs.
 - f. Small and occasional gifts with County or Department logo in recognition of term of service, project or program milestone, or special service, excluding uniforms.
2. Limitations:
- a. The expenditure must be reasonable in amount, incidental, and documented.
 - b. Potluck or meals provided voluntarily by a source other than the County may be allowed as separate gift-related exceptions but are not covered by this section.
 - c. All employees and officials are responsible for any tax reporting and payment that may be required by these benefits and must seek the services of an independent tax professional.
3. Periodic Review:
- This policy shall be reviewed by the County Administrative Office at least every three years, or more frequently if necessary, and updated as needed.