GIFTS FOR EMPLOYEE POLICY

Cash or cash equivalent such as gift cards and gift certificates will **NOT** be reimbursed.

*Employees for the purpose of this policy does not include student employees, unless otherwise stated.*

**Types of Gifts:**

**Farewell**
If required, departments may contribute university funds to the cost of a *non-cash* retirement gift up to a maximum of:

- 0-5 years of service: $50
- 6-9 years of service: $100
- 10-19 years of service: $200
- 20-over years of service: $300

Commensurate with the employee’s length of service and/or contribution to the university and subject to prior approval of the departmental chair/director. Amounts higher than stated will need prior approval from the VP for Financial Administration, Provost, or President.

**Funerals**
Office of University Advancement (organization code: 5200) will cover or reimburse a maximum of $150 per gift for employees, spouses, and children.
A department can send gift out of their own budget, though it should be rare and infrequent. The department is responsible for coordinating the gift. The cost is to be charged to account 9722.

**Major Illness Involving Hospitalization**
Office of University Advancement (organization code: 5200) will cover or reimburse a maximum of $100 per gift for employees only.
The department is responsible for coordinating the gift. The cost is to be charged to account 9722.

**Christmas and Graduation Gifts to Student Employees**
Because student employees do not receive a holiday or farewell bonus from payroll, Christmas and graduation gifts to student employees are allowed up to a maximum of $25 per student, per occasion. Gifts for other occasions are not reimbursable.

**Special Occasions (beginning May 1, 2022)**
The University provides a budget for special occasions to foster team spirit and morale. Special occasions include holidays, birthdays, weddings, baby showers, and other
major life events. The annual spending limit for special occasions is $60 per employee. The cost is to be charged to account 9722.

**Ineligible Expenses**
No cash gifts, gift certificates or gift cards may be given at any time.
No gifts of any kind may be charged to federal or non-federal grants.
No gifts may be made to public officials without the prior approval of the Vice President for University Communications.
No gifts may be made to any political campaign.

**Taxable Status**

<table>
<thead>
<tr>
<th>Gifts to employees from University Funds</th>
<th>Dollar Amount</th>
<th>Tax Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tangible personal property</td>
<td>up to $100</td>
<td>Not taxable</td>
</tr>
<tr>
<td>Tangible personal property</td>
<td>&gt; $100</td>
<td>Taxable</td>
</tr>
</tbody>
</table>

February 28, 2022
GIFTS FOR NON-EMPLOYEE POLICY

Cash or cash equivalent such as gift cards and gift certificates will NOT be reimbursed.

Non-employees for the purpose of this policy includes but not limited to students, student employees, potential students, donors, etc.

Development Gifts
Gifts to donors or other individuals serving development interests, or for alumni relations purposes using university funds or property are managed by the Development office only.

Institutional Gifts
When university officials are visiting abroad or are hosting visitors from other institutions, university funds may be used to give such visitors a gift valued at $100 or less as a sign of appreciation or gratitude. Gifts must be approved by the VP for University Advancement and costs are charged to cost center 5400.

Prizes/Almost Anything Goes/Superbowl Party
Prizes need prior approval by the VP for Financial Administration. Prizes must not exceed $100 per item. Limit one prize per individual, per event. Recipient names must be provided for reimbursement.

Promotional Items
Promotional items used to promote the university and are given away free of charge to prospective students must not exceed $10 per item AND must have the university logo imprinted on them.

Promotional Prizes
In addition to budget approval, prizes need prior approval by the VP for Strategy, Marketing and Enrollment. Prizes must not exceed $100 per item. Limit one prize per individual, per event. Recipient names must be provided for reimbursement. Promotional prizes are not for current students or current employees.

February 28, 2022