

Gifts & Awards for Employees

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Purpose

This policy establishes regulations and procedures related to non-cash awards presented on behalf of the Associated Students, Incorporated to its employees and provides the maximum amounts authorized for an award. This policy also covers the provision of gifts to employees as an expression of sympathy.

Policy Statement

It is the policy of the Associated Students, Incorporated that work-related events may be acknowledged by the presentation of a non-cash award to an employee for the recognition of length of service or retirement purposes. In addition, gifts as an expression of sympathy may be presented to employees as specified herein. Such awards and gifts are intended to conform to the Internal Revenue Service (IRS) regulations in order to be excludable from an employee's gross income.

Who Should Know This Policy

- | | | |
|--|--|---|
| <input checked="" type="checkbox"/> Budget Area Administrators | <input checked="" type="checkbox"/> Elected/Appointed Officers | <input type="checkbox"/> Grant Recipients |
| <input checked="" type="checkbox"/> Management Personnel | <input type="checkbox"/> Program Advisors | <input checked="" type="checkbox"/> Staff |
| <input checked="" type="checkbox"/> Supervisors | <input type="checkbox"/> Volunteers | |

Definitions

For purposes of this policy, the terms used are defined as follows:

Term	Definition
Approving Authority	The person to whom authority has been delegated in writing to approve hospitality expenses and to approve exceptions to the hospitality policy and the limitations outlined in this policy
Employee Service Award	An item of tangible personal property presented to an employee for length of service to the Associated Students, Incorporated
Exceptions	Employee awards and gift expenses that exceed the per-person maximum rates specified in this policy and any other type of expenses that are not specifically included in this policy
Negotiable Gift Certificate	A gift certificate that cannot be converted to cash and for which the recipient cannot receive change in the form of cash for the difference between the price of a purchase and the value of the gift certificate
Promotional Award	A gift of tangible personal property that is distributed to promote the name, image and programs of ASI, to provide information, to enhance employee morale, or encourage good customer service
Retirement Award	An item of tangible personal property presented to an employee upon his or her retirement
Sympathy Gift	Gift of tangible personal property, such as flowers, presented as an expression of sympathy in the event of the death or major illness of an employee or a member of the employee's family or household
Unallowable awards	Any award that is taxable
Work Accomplishment Award	An item of tangible personal property presented to an employee for work accomplishments

Regulations

1.0 Allowable Awards

1.1 Work-related Awards

Recognition of Length of Service, Work Accomplishment, and Retirement non-cash awards must conform to the requirements listed below. The awards described must be awarded as part of a meaningful ceremony and should not be determined on the basis of an employee's classification.

1.1.1 Employee Service Awards

An item of tangible personal property may be presented to an employee for length of service to the Associated Students, Incorporated. Such awards are subject to the following limitations:

- The award must be given for length of service achievement;
- The recipient must have completed at least five years of service; and,
- The recipient must not have received a similar gift in any of the prior four years

A length of service award valued at up to \$250 is allowable. A service award valued in excess of \$250 may be allowable as an exception to the policy. An award valued for more than \$400 is not allowable.

1.1.2 Work Achievement Awards

These include Employee of the Year and Distinguished Performance Awards. Awards must be occasional and infrequent. An item of tangible personal property may be presented to an employee for work accomplishments. The selection of the staff who will be awarded must be made in accordance with an established process. The awards are subject to the dollar limits specified above.

1.1.3 Retirement Awards

An item of tangible personal property may be presented to an employee upon his or her retirement, subject to the dollar limits specified above.

1.1.4 Promotional Gifts and Prizes

An employee may receive a gift of tangible personal property that is distributed to promote the name, image and programs of ASI, to provide information, to enhance employee morale, or encourage good customer service. The value of these gifts shall not exceed \$50, no exceptions. Examples of such gifts include birthday presents, holiday turkeys or hams, flowers, plaques, and coffee mugs for special occasions.

1.2 Congratulatory and Sympathy Gifts

Gifts of tangible personal property, such as flowers, may be presented as an expression of congratulations or sympathy in the event of a birth, an adoption, a death or major illness of an employee or a member of the employee's family or household. The cost of such gifts is limited to \$75 per department / office, unless exceptional approval is obtained.

All expressions of sympathy on behalf of ASI or any department or program thereof must be coordinated through the Human Resources Office. This is to ensure that all occasions warranting the expression of sympathy are communicated in a timely and accurate manner and that all such expressions are conducted in accordance with the employee's wishes.

Supervisors, co-workers, or others who become aware of the death or major illness of an employee's family member should promptly notify the Human Resources Office. The Human Resources Office shall be responsible for contacting the employee to determine how ASI's expression of sympathy can be best communicated.

2.0 Unallowable Awards

Any award that is taxable is not allowable. Expenses for such awards cannot be reimbursed from any fund source or approved as an exception to this policy. Under Internal Revenue Service regulations, an award or gift is considered taxable income to an employee if:

- The award or gift is presented to the same employee on a regular or routine basis
- The award or gift is cash
- The award or gift is a negotiable gift certificate
- The award or gift is valued at more than \$400
- The award or gift is presented on a discriminatory basis
- The official presenter or other ASI official is not present when the award is given
- The award or gift is not provided within an established recognition program

5.0 Requests for Exception

The Executive Director may authorize exceptions to this policy. An exception request must be submitted in writing and must specify the type of award, the purpose of the award, the special circumstances that require such an exception, and the name of the employee for whom the exception will be granted.

6.0 Approval of Transactions

Approval for all ASI employee award expenses must be obtained at the appropriate level. In order to ensure that the approval is entirely independent, individuals with approval authority shall not approve the expenses of a person to whom they directly report. In addition, individuals with delegated approval authority shall not approve their own expenses.

Signature Authorization Cards must be on file for each individual to whom approval authority for employee award payments has been delegated.

7.0 Exceptions to Policy

Approval of exceptions to this policy must be obtained from the Executive Director. The request for reimbursement of such expenses must be submitted in writing and must specify the type of award, the purpose of the award, the special circumstances that require such an exception, and the name of the employee for whom the exception will be granted.

Forms

There are no forms associated with the execution of this policy.