



Title: Employee Recognition, Gifts and Awards

Date approved by President or Board of Trustees: June 1, 2016

Effective date: June 1, 2016

Responsible Official: Director of Procurement and Distribution Services

Responsible University Office: Procurement and Distribution Services

Revision History: None

Related legislation and University policies: None

Review Period: 5 Years

Date of last Review: November 1, 2019

Relates to: Faculty, Staff, Students

I. General Principles

The University values outstanding performance by employees and encourages recognition of such work. The University also understands that at times gifts or awards unrelated to performance (i.e. years of service) are appropriate.

This policy does not preclude individual faculty or staff members from giving personal gifts to their colleagues provided no University funds are used for this purpose.

II. Approved Recognition Programs

Official recognition programs include the President's Award for Distinguished Service, the [Staff Service Award](#), the Hovorka Prize, and various awards to recognize outstanding teaching, such as the Wittke Award and the Diekhoff Award.

III.

develop their skills or increase their qualifications.

These opportunities include:

- Participation in supervisory briefing sessions for supervisors
- Participation in the Excellence in Leadership program
- Completion of software tutorials and courses

Supervisors will forward copies of certifications from training taken externally to the Records office for inclusion in the personnel file.

Staff Length of Service and Retirement Award

cost of both awards should not exceed \$400 for the award(s) to be nontaxable.

D. Meaningful Presentation The award must be presented as part of a special event or celebration that marks the occasion, such as a departmental meeting, party, or luncheon. Every attempt should be made to give

De minimis fringe benefits

De minimis fringe benefits are benefits that are less than \$75 and accounting for them would be unreasonable or administratively impracticable. De minimis benefits may only be provided on an occasional basis. Benefits valued in excess of \$75 cannot be considered de minimis. Cash payments qualify as de minimis only if they are for meals or transportation for employees working overtime. Cash awards, cash equivalent awards (such as gift cards), or gifts to employees are covered above. De minimis fringe benefits include, but are not limited to:

- A. use of office equipment such as copiers or computers for personal use
- B. meal money or taxi fare for employees who work overtime on an occasional basis (amount cannot be based on number of hours worked)
- C. occasional tickets to a sporting or other events
- D. gift or flowers due to special circumstances such as illness or family crisis

Gifts to students

Gifts for current students should follow the same general guidelines as the CWRU employee recognition policy and should not exceed \$75. These gifts should be given in honor of outstanding performance or partnership and acknowledge items that are personal in nature such as recognition of birthdays or other similar social, non-business occasions.

IRS Guidelines

Payments or reimbursements for employee recognition awards, including cash gifts, and any costs associated therewith are allowable only if such payments or reimbursements are made in the context of a University approved award program. Departments must forward the paperwork verifying approval along with the request for payment or reimbursement to the Controller's office.

Under IRS regulations, all cash or gift certificate awards are taxable income to the

recipient.