Policy Statement. Awards, gifts and prizes may be given to recognize employees for their merits or contributions to UNT for such reasons as length of service, outstanding achievement, safety, goodwill, or retirement.

Application of Policy. All UNT Employees.

Definitions.

1. **Award.** “Award” means something of value conveyed in recognition of outstanding performance or other performance related activity; or as a result of competition or merit; or in recognition of service to UNT.

2. **Cash.** “Cash” means currency, such as coin, checks, bank drafts, Automatic Clearing House (ACH) transactions, Electronic Funds Transfers (EFTs), money orders, traveler’s checks, cashier’s checks, credit card, debit card transactions, gift cards, gift certificates, or any other form of monetary payment.

3. **Department Identification Holder (Dept. ID Holder).** “Dept. ID Holder” means the employee with management responsibility for financial transactions for the Department for which the employee is the holder of Record, as set forth in UNT Policy 10.005.

4. **De Minimis Benefit.** “De minimis benefit” means any property or service provided by UNT to an employee that has so little value that accounting for it would be unreasonable or administratively impracticable; UNT designates these benefits as having a value of less than $50 and only given on an occasional basis. Cash and cash equivalents (for example gift card, charge card or credit card), no matter how little, are never excludable as a de minimis benefit.

5. **Employee.** “Employee” means an individual who is employed part-time, full-time or in a temporary capacity as faculty or staff. Staff includes student employees when the award, gift, or prize is based on the student’s role as an employee.

6. **Gift.** “Gift” means a voluntary conveyance of something of value as a gesture of goodwill or appreciation, such as flowers or other personal items, not specifically related to job performance.
7. **Prize.** “Prize” means something of value conveyed as a result of chance, generally for promotional purposes, to one or more participants in an event sponsored by a UNT department or organization.

**Procedures and Responsibilities.**

I. **Cash Awards, Gifts, and Prizes to Employees.**

1. The President or designee must approve any cash awards, gifts, or prizes to employees. Cash awards, gifts, and prizes may only be granted on a university-wide basis and are considered wages subject to taxation and withholding that must be paid through Payroll. The President or designee must notify the Payroll office and the UNT Human Resources department in advance of all cash awards, gifts, and prizes.

2. The Director of Payroll or designee will impute taxes and withholdings as appropriate, and will determine that the issuance is not in violation of state law or UNT policy. A chart of guidelines for taxability of awards, gifts, and prizes is provided within the Procedures for Faculty and Staff Gifts and Awards.

3. The UNT Human Resources Director or designee is responsible for reviewing cash awards, gifts, and prizes to determine that their issuance is not in violation of state law or University policy.

   **Responsible Party:** President or designee, Director of Payroll or designee, UNT Human Resources Director or designee

II. **Non-Cash Awards, Gifts, and Prizes to Employees.**

1. Department ID Holders are responsible for approving de-minimis, non-cash awards, gifts, and prizes of tangible items valued at less than $50. These awards, gifts, and prizes are limited to engraved certificates, plaques, pins and other similar items. Awards, gifts, and prizes must be issued in accordance with each department’s internally established criteria.

2. The Vice President or designee is responsible for approving non-cash awards, gifts, and prizes valued at $50 or greater, that are issued at the division, department, school, or college level in accordance with internally established criteria. The Vice President or designee must notify the Payroll Office and the UNT Human Resources department in advance of any non-cash awards, gifts or prizes valued at $50 or greater.

3. The President or designee is responsible for approving non-cash awards, gifts, or prizes that are issued on a university-wide level in accordance with internally established criteria. The President or designee must notify the Payroll Office and the UNT Human Resources department in advance of any non-cash awards, gifts or prizes valued at $50 or greater.

4. Non-cash awards, gifts or prizes valued at $50 or greater are potential taxable
compensation to the employee whether paid from UNT funds or received as a gift or donation. The Director of Payroll or designee will determine the taxability of these awards, gifts, or prizes based on IRS requirements at the time of the transaction. The Director of Payroll or designee will impute taxes and withholdings as appropriate, and will determine that the issuance is not in violation of state law or UNT policy. A chart of guidelines for taxability of awards, gifts, and prizes is provided within the Procedures for Faculty and Staff Gifts and Awards.

5. The UNT Human Resources Director or designee is responsible for reviewing non-cash awards, gifts, and prizes, valued at $50 or greater, to determine that their issuance is not in violation of state law or University policy.

6. If paid from non-state funds, the dollar value of non-cash awards, gifts, or prizes may not exceed $500 per individual. Any exception to the $500 limit must be approved by the President or designee.

**Responsible Party:** President or designee, Vice President or designee, Department Head, Director of Payroll or designee, UNT Human Resources Director or designee

III. **Awards, Gifts, and Prizes to Employees from Items Donated by Vendors.** Donated items from current or potential vendors must be in compliance with UNT’s Ethics policy, Policy 05.015. If a vendor is issued a gift-receipt then the donated items become the property of UNT and are subject to the guidelines set forth in Sections I and II above for cash and non-cash gifts, awards, and prizes.

IV. **Funding Source.** Awards and Prizes may be paid from designated funds, current restricted funds (unless restricted for other purpose), or auxiliary funds. Gifts may only be purchased or reimbursed from unrestricted gift funds.

Public funds are those appropriated by the Legislature. State law does not specifically authorize public funds to be used for awards or prizes. At no time shall UNT use public funds to provide a gift or prize to an employee.

**Responsible Party:** Department ID Holder

V. **Exceptions.** Any exceptions to this policy must be approved in writing by the Vice President of Finance and Administration or designee.

**Responsible Party:** Vice President of Finance and Administration or designee

**References and Cross-References.**
Internal Revenue Code Sec. 74
Internal Revenue Publication 15-B
Procedures for Faculty and Staff Gifts and Awards
Texas Government Code, 2113
Texas Government Code, 2113.201
UNT Policy 05.015, Ethics
UNT Policy 10.005, Account holder Responsibility

**Forms and Tools.**
Approved: 9/1/2000
Effective: Revised: 9/04; 5/11*; 3/18
*format only