Policy Statement. To provide a means for individual faculty and staff to receive gifts or awards for such reasons as length of service, outstanding achievement, safety, goodwill, or retirement; and to specify University, State and Federal requirements as applicable to such gifts and awards.

Application of Policy.
All Faculty and Staff

Definitions.
None

Procedures and Responsibilities.

1. General Policy.

The University does not prohibit the granting of gifts and awards to its faculty and staff; however, such gifts and awards must conform to all provisions of this policy, must comply with state and University purchasing and expenditure requirements, and must be approved in advance by the appropriate administrator. The President or designate approves all University-wide gifts and awards. Vice Presidents must approve gifts and awards to be granted at the department, school, or college level. The exception would be any gifts or awards of tangible items of nominal value ($50 or less), which may be approved by the department head.

2. Cash Gifts and Awards:

Gifts and awards in cash may only be approved by the President or designate and may only be granted on a University-wide basis. All cash gifts and awards are considered supplemental compensation by the IRS; therefore, they must be paid through Payroll and will be subject to all payroll taxes.

3. Non-Cash Awards including Gift Certificates.

a. Non-cash gifts and awards may be issued at the department, school, or college level according to internally established criteria and with the approval of the Vice President. The dollar value of such awards will not exceed $500 per individual, if paid from local funds, and will not exceed the current maximum value allowed under state law, if paid from state appropriated funds. The Human Resources
Department must be notified in advance of such awards to determine that their issuance is not in violation of State and/or University policy. Gift certificates are taxable to the employee under IRS rules. Reimbursement of gift certificates purchased with personal funds or personal credit cards is prohibited.

b. Non-cash awards may be issued on a University-wide level if approval is granted by the President or designate. The dollar value of such awards paid from state appropriated funds will not exceed the current maximum value allowed under state law.

c. For tax purposes, the dollar value of any taxable non-cash gift or award, whether paid from University funds or received as a gift/donation, and the name and social security number of the employee who is the recipient, must be furnished to the Payroll Office.

    Responsible Party: Assistant Vice President for Human Resources

References and Cross-References.
Texas Government Code, 2113.201.

Approved: 9/1/2000
Effective:
Revised: 9/04
5/2011 format only