

Employee Non-Cash Awards and and Other Gifts

Gift Presenter Role/ UCOP PolicyG-41



As of 03/14/2025 gifts within the allowable limit no longer require Dean's Office exceptional approval. The same rules apply, but the department can approve.

If the per-person dollar limit is exceeded, the Dean's Office will not approve, and the gift giver will not be reimbursed over the limit.

Costs for engraving, packaging, sales tax, etc. can be in addition to the per-person limit.

| Award or Gift Type | Award or Gift Item | Per-Person Limit | Tax Treatment |
|---|--|------------------|---|
| Employee Recognition (including Spot Awards) | Tangible Personal Property and *Nonnegotiable Gift Cards or Gift Certificates. | \$75 | Do Not Exceed. Exceeding the limit and the entire amount is taxable. |
| | One Month Parking Permit or Transit Pass | \$315 | Full cost or value is always taxable. |
| Length of Service | Tangible Personal Property | \$400 | Do Not Exceed – within the limit is not taxable |
| Retirement | Tangible Personal Property | \$400 | Do Not Exceed – within the limit is not taxable |
| Retirement & Length of Service | *Non-negotiable Gift Card or Gift Certificate for Tangible Personal Property. <u>NO VISAS CARDS.</u> | \$400 | Full cost or value is subject to withholding as income |
| Sympathy Gift | Tangible Personal Property | \$75 | Do Not Exceed – within the limit is not taxable |
| | Cash Contributions | \$200 | Contributions are made in the name of the University, therefore not taxable |
| Prizes and Other Gifts | Tangible Personal Property and *Nonnegotiable Gift Cards | \$25 | Do Not Exceed – within the limit is not taxable |

*In addition to the prohibition on cash and cash equivalents (Visa, MasterCard, etc.), gift cards or gift certificates cannot be redeemable for services, vacations, **meals**, lodging, tickets to theater or sporting events, memberships, or similar non-tangible items because such services do not constitute tangible personal property.

Employee Examples For Non-Cash Awards and Gifts – UCOP Policy G-41**Per-Person Limit**

| | |
|---|-----------------------|
| Employee Recognition | \$75 x 3 per year |
| Length of Service (5+ years) | \$400 x 1 per 4 years |
| Retirement | \$400 x 1 |
| Sympathy – Tangible Personal Property | \$75 |
| Sympathy Gift – Cash Contributions to a charity | \$200 |
| Prizes and Other Gifts | \$25 |

No Visa, MasterCard, or similar negotiable gift cards.

In addition, gift cards or gift certificates cannot be redeemable for services, vacations, meals, lodging, tickets to the theater or sporting events, memberships, or similar non-tangible items.

Gifts provided to employees in connection with birthdays, weddings, anniversaries, holidays, farewells, graduations, and other personal occasions are unallowable.

Non-Employee Non-Cash Awards & Other Gifts UCOP Policy G-42

| Purpose | <u>Non-Employee</u> Examples of Non-Cash Awards and Other Gifts - UCOP Policy G-42 | Per Calendar Year |
|---|--|------------------------|
| Promo Items | A t-shirt, cap, Mug, pen, etc. with UCSF logo | <=\$75 per individual |
| Appreciation, Recognition, or Incentive | Items of more than minimal value. Graduate Student awards for a noteworthy academic achievement or for participation in a University-sponsored activity. Gifts to Graduate students / volunteers for participation in a research study. Prizes are provided to non-employees to encourage participation at a UCSF event. | <\$600 per individual |
| Sympathy | Flowers etc. presented as an expression of sympathy in the event of the death or major illness of a non-employee or a member of their family or household. | <=\$200 per individual |

Payment Methods To Use:**Purchasing Method**

1. BearBuy
2. P-card
3. Personal Credit Card (Discouraged)

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

Approving Employee Non-Cash Awards and Other Gifts

Approver Role/ UCOP Policy G-41

As of 03/14/2025 gifts within the allowable limit no longer require Dean's Office exceptional approval. The same rules apply, but the department can approve.



If the per-person dollar limit is exceeded, the Dean's Office will not approve, and the gift giver will not be reimbursed over the limit.

Costs for engraving, packaging, sales tax, etc. can be in addition to the per-person limit.

| Award or Gift Type | Award or Gift Item | Per-Person Limit | Tax Treatment |
|--|---|------------------|--|
| Employee Recognition (including Spot Awards) | Tangible Personal Property and *Non-negotiable Gift Cards or Gift Certificates. | \$75 | Do Not exceed as will not be approved by the Dean's Office |
| | One Month Parking Permit or Transit Pass | \$315 | Full cost or value is taxable |
| Length of Service | Tangible Personal Property | \$400 | Do Not Exceed – within the limit is not taxable |
| Retirement | Tangible Personal Property | \$400 | Do Not Exceed – within the limit is not taxable |
| Retirement & Length of Service | *Nonnegotiable Gift Card or Gift Certificate for Tangible Personal Property. <u>NO VISA CARDS</u> | \$400 | The full cost or value is subject to withholding as income |
| Sympathy Gift | Tangible Personal Property | \$75 | Do Not Exceed – within the limit is not taxable |
| | Cash Contributions | \$200 | Do Not Exceed – within the limit is not taxable |
| Prizes and Other Gifts | Tangible Personal Property and *Non-negotiable Gift Cards | \$25 | Do Not Exceed – within the limit is not taxable |

***No Visa, MasterCard, or similar negotiable gift cards. Non-negotiable gift cards only.**

Gifts provided to employees in connection with birthdays, weddings, anniversaries, holidays, farewells, graduations, and other personal occasions are unallowable.

Employee Examples For Non-Cash Awards and Gifts – UCOP Policy G-41**Per-Person Limit**

| | |
|---|-----------------------|
| Employee Recognition | \$75 x 3 per year |
| Length of Service (5+ years) | \$400 x 1 per 4 years |
| Retirement | \$400 x 1 |
| Sympathy – Tangible Personal Property | \$75 |
| Sympathy Gift – Cash Contributions to a charity | \$200 |
| Prizes and Other Gifts | \$75 |

No Visa, MasterCard, or similar

negotiable gift cards. In addition, gift cards or gift certificates cannot be redeemable for services, vacations, meals, lodging, tickets to the theater or sporting events, memberships, or similar non-tangible items because such services do not constitute tangible personal property.

Gifts provided to employees in connection with birthdays, weddings, anniversaries, holidays, farewells, graduations, and other personal occasions are unallowable.

Non-Employee Non-Cash Awards & Other Gifts UCOP Policy G-42

| Purpose | <u>Non- Employee Examples of Non-Cash Awards and Other Gifts - UCOP Policy G-42</u> | Per Calendar Year |
|---|--|------------------------|
| Promo Items | A t-shirt, cap, Mug, pen etc. with UCSF logo | <=\$75 per individual |
| Appreciation, Recognition, or Incentive | Items of more than minimal value. <i>Graduate Student</i> awards for a noteworthy academic achievement or for participation in a University-sponsored activity. Gifts to <i>Graduate Students</i> / volunteers for participation in a research study. Prizes are provided to non-employees to encourage participation at a UCSF event. | <\$600 per individual |
| Sympathy | Flowers, etc., are presented as an expression of sympathy in the event of the death or major illness of a non-employee or a member of their family or household. | <=\$200 per individual |

What should be attached to the report?

1. Purpose for giving the gift. **Is it appropriate?**
2. Event flyer agenda, etc., that the gift might be associated with.
3. Recipient list with affiliations.
4. *Itemized* receipts or invoices.
5. Missing receipt form if no receipt.
6. Summary of restricted fund source to show allowabilty of gift expense.

All expense reports must be complete, accurate, and submitted within 45 days after incurring the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

Submitting Employee & Non-Employee Non-Cash Awards and Other Gifts Expenses

Requester/ Delegate Role/ UCOP Policy G-41 & G-42

As of 03/14/2025 gifts within the allowable limit no longer require Dean's Office exceptional approval. The same rules apply, but the department can approve.



1. Attach Recipient info
2. Account 57851 for employee recognition /award/ bearhugs

1. Expense type should be Prizes/ Recognition Awards/ Gift Cards

P-Card

1. Complete the p-card exceptional expense form.
2. Attach the fund source

Points To Remember For All Reimbursements Methods:

1. Describe reason for award/ Gift
2. Check Chartstring is suitable for expense (see over)
3. Gift purpose clearly described with few acronyms
4. Include recipient name and affiliation.
5. Attach receipts/ invoices or missing receipt form.
6. Non-negotiable gift cards for retirement are taxable to the recipient. You MUST submit the 'Taxable Employee Award or Gift Reporting Form'.
7. Costs for engraving, packaging, sales tax, etc. can be in addition to the per-person limit.

| Employee Examples For Non-Cash Awards and Gifts – UCOP Policy G-41 | Per-Person Limit | <u>No Visa, MasterCard or similar negotiable gift cards.</u> In addition, gift cards or gift certificates cannot be redeemable for services, vacations, meals, lodging, tickets to the theater or sporting events, memberships, or similar non-tangible items because such services do not constitute tangible personal property. Gifts provided to employees in connection with birthdays, weddings, anniversaries, holidays, farewells, graduations and other personal occasions are unallowable. |
|--|-----------------------|--|
| Employee Recognition | \$75 x 3 per year | |
| Length of Service (5+ years) | \$400 x 1 per 4 years | |
| Retirement – non-negotiable gift cards of any denomination are taxable to the recipient. | \$400 x 1 | |
| Sympathy – Tangible Personal Property | \$75 | |
| Sympathy Gift – Cash Contributions to a charity | \$200 | |
| Prizes and Other Gifts | \$25 | |

Non-Employee Non-Cash Awards & Other Gifts UCOP Policy G-42

| Purpose | Non- Employee Examples of Non-Cash Awards and Other Gifts - UCOP Policy G-42 | Per Calendar Year |
|---|--|------------------------|
| Promotional Items | Mug, pen with UCSF logo | Up to \$75 pp |
| Appreciation, Recognition, or Incentive | Items of more than minimal value. (e.g., a plaque, watch, logo item, book, non-negotiable gift certificate, tickets to a sporting, theatrical, or musical event, or a meal provided to an individual) | Up to \$600 per person |
| Sympathy | Flowers, may be given in the event of the death or major illness of an individual associated with the University or a member of the individual's family or household. | Up to \$200 per person |

Examples of individuals and organizations that may be presented with a gift on behalf of the University include, but are not limited to, the following:

| Recipient | Purpose |
|---|--|
| A visiting dignitary or scholar | to express appreciation (e.g. a distinguished lecturer) |
| An elected or appointed official | to express appreciation or to promote goodwill |
| A donor or potential donor | to acknowledge a contribution, to recognize service, to promote the University's programs, or to promote goodwill |
| A volunteer, including a University retiree | to acknowledge the contribution of time or other resources or for participation a University sponsored activity |
| A <i>Graduate</i> student | to recognize a meritorious academic achievement |
| A <i>Graduate</i> student or volunteer | for participation in a research study, completion of a survey or questionnaire, or participation in another University-sponsored event |
| A civic or cultural organization or a member of the local community | to promote goodwill |
| A client | to promote good customer relations |

What should be attached?

1. Purpose for giving the gift. **Is it appropriate under the circumstances?**
2. Recipient list with affiliations.
3. *Itemized* receipt or invoice.
4. Event flyer agenda etc. that the gift-giving may be associated with
5. Missing receipt form if no receipt or receipt not itemized.
6. Summary of restricted fund source (4***, 7*** and 18**) to show allowability of expense

Timely Submission of Expense Report

All expense reports must be complete, accurate, and submitted within 45 days after incurring the expense to ensure timely reporting of expenses and to avoid potential IRS tax implications. After 60 days the expense will be considered as taxable income.

No Visa, MasterCard, or similar *negotiable* gift cards.

In addition to the prohibition on cash and cash equivalents (Visa, MasterCard, etc.), *gift cards or gift certificates* cannot be redeemable for services, vacations, **meals**, lodging, tickets to theater or sporting events, memberships, or similar non-tangible items because such services do not constitute tangible personal property.