

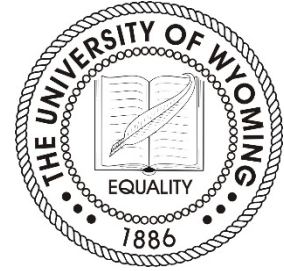
---

# UNIVERSITY OF WYOMING REGULATIONS

**Subject:** Gifts and Celebratory Events for Employees

**Number:** UW Regulation 7-8

---



## I. PURPOSE

As a state entity, the University has an obligation to use its funds prudently. Furthermore, federal regulations may impact the spending of University funds on employee gifts and celebratory events. This policy outlines the circumstances where University funds may be used to purchase gifts and/or host celebratory events for employees.

## II. DEFINITIONS

**Gift:** A transfer of property for which the dominant motive is detached or disinterested generosity, or affection, respect, admiration, charity, or like sentiment. Gifts may also take the form of gift certificates or tangible personal property such as a watch, pen, or briefcase.

## III. POLICY

Units of the University of Wyoming may occasionally spend funds from appropriate funding sources to recognize employees under certain circumstances. Units must follow the Internal Revenue Service rules and University requirements outlined below. Expenditures for such gifts or celebratory events must conform with this policy, be related to the primary mission of the institution, and take into account the institution's financial condition.

## IV. APPLICABILITY

This policy applies to the purchase of gifts and/or hosting of celebratory events, involving University funds. This policy does not apply to awards provided under University employee recognition programs authorized by the President.

## V. PROCEDURES

### A. Ensure the Gift or Event is for an Allowable Occasion.

1. Allowable employee recognition may take the form of celebratory events or gifts for the following occasions:

- a. **Work-related achievements.** Examples include: (1) to mark achievement of a major department goal, (2) to honor an employee in connection with a work-related employee recognition program, (3) to honor an employee who is leaving the department, college, or the University, or (4) to honor a retiring employee.
- b. **Sympathy upon the death or serious illness of an employee or employee's immediate family member.** Appropriate sympathy gifts include a flower arrangement or a memorial gift. In addition, a donation to a charity on behalf of the University is also allowable. The limits of paragraph b of this section apply to this subsection.

2. University funds may not be spent in recognition of personal events or achievements unrelated to work, including but not limited to: birthdays, weddings, and baby showers.

**B. Comply with the Established Dollar Amount.**

Gifts to and celebratory events for employees must not exceed \$250.00, including sales taxes, delivery fees, service charges and any other costs. Generally, the number of gifts should be limited to once per calendar year per employee.

**C. Use an Appropriate Funding Source.**

Only funds from the University of Wyoming Foundation may be used for gifts and celebratory events. Other University funds, including but not limited to state appropriations, tuition, and other institutional fees may not be used.

**D. Record the Gift or Event Expense Properly.**

Upon approval of the responsible Vice President, the employee may purchase the gift and/or pay all costs associated with the event. To be reimbursed for these costs, the employee must submit "Form 100 Expenditure Voucher Discretionary Funds," along with all related receipts to the University Foundation Financial Services Office.

**E. Consider the Tax Implications.**

Depending on the type of gift, there may be tax implications.

1. Regardless of the cost, cash gifts and cash equivalent gifts, including gift certificates, are always taxable and are reported on the employees W-2 form. For all cash gifts and cash equivalent gifts, please contact the University Tax Office.

2. Non-cash length of service gifts are not taxable as long as they meet the following requirements: (1) the amount of the gift is not over \$400.00, (2) the employee did not receive the award during his or her first 5 years of employment, and (3) the employee did not receive another length-of-service award during the same year or in any of the prior 4 years.
3. For all other gifts, please contact the University Tax Office.

---

**Responsible Division/Unit:** Division of Administration

**Source:** None

**Links:** <http://www.uwyo.edu/regs-policies>

**Associated Regulations, Policies, and Forms:** None

**History:**

UW Regulation 1-102(I)(R), Attachment G adopted Minutes of the Trustees, May 12, 2016

UW Regulation 7-8 adopted 9/14/2018 Board of Trustees meeting