



Policy 2.18 Employee Gifts and Gift Certificates

Responsible Official: VP for Finance
Administering Division/Department: Payroll
Effective Date: March 20, 2007
Last Revision: March 29, 2007

Policy Sections:

1. Policy Details
2. Related Links
3. Contact Information
4. Revision History

Policy Details

Please read the [Payment Services Employee Gift and Celebratory Events Policy](#) for more information regarding taxability.

Some Examples of taxable gifts:

- Gift certificate of any amount.
- Gifts of tangible personal property greater than or equal to \$75.
- Gifts of tangible personal property greater than \$400 to a long-service or retired employee.

Important Items to Remember

- Notify the Payroll Department immediately, so that the value of the gift can be added to the employee's taxable wages.
- The department awarding the gift(s) will need to contact Payroll with an email:

- [Erin Pickens: epicken@emory.edu](mailto:epicken@emory.edu)
- [Janey McNeil: jmcneil@emory.edu](mailto:jmcneil@emory.edu)
- [Joleen Mitchell: jmitch2@emory.edu](mailto:jmitch2@emory.edu)

- The email should contain:

- Employee's ID Number.
- Employee's Record Number.
- The amount of the gift.

- Payroll will process the amount in the next available payroll run.
- The amount will show on the employee's stub as Non-Cash Awards.
- The amount will be added to the employee's Federal, State, OASDI and Medicare taxable wages.
- The appropriate OASDI and Medicare taxes will be deducted from the check.

Department's Responsibilities

1. Contact Payroll via email as soon as possible. Keep payroll run datelines in mind before submitting your request.
2. Contact the employee to let him or her know that there will be Non-Cash Awards on his or her next pay stub.
3. Inform the employee about the taxes that will be withheld for OASDI and Medicare.

Payroll's Responsibilities

1. Process the gift amount in the next available payroll cycle.

Related Links

- Current Version of This Policy: <http://policies.emory.edu/2.18>

Contact Information

Subject	Contact	Phone	Email
Employee Gifts and Gift Certificates	Payroll	404-727-6100	payroll@emory.edu

Revision History

No previous versions of this policy were found.