Policy 2.18
Employee Gifts and Gift Certificates

**Responsible Official:** Vice President for Finance/Chief Finance Officer  
**Administering Division/Department:** Payroll  
**Effective Date:** March 20, 2007  
**Last Revision:** August 19, 2015

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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
  - Janey McNeil: jmcneil@emory.edu
  - Joleen Mitchell: 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**

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

**Payroll’s Responsibilities**

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

**Related Links**
Contact Information

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<tr>
<th>Subject</th>
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</thead>
<tbody>
<tr>
<td>Employee Gifts and Gift Certificates</td>
<td>Payroll</td>
<td>404-727-6100</td>
<td><a href="mailto:payroll@emory.edu">payroll@emory.edu</a></td>
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Revision History

- Version Published on: Mar 29, 2007 (Corrected a broken link)
- Version Published on: Mar 29, 2007 (Original Publication)

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