



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](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

- 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

- 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

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

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