Policy 2.18
Employee Gifts and Gift Certificates

This policy version was not current at the time of printing. Please see http://policies.emory.edu/2.18 for the current version.

Responsible Official: Vice President for Finance/Chief Finance Officer
Administering Division/Department: Payroll
Effective Date: March 20, 2007
Last Revision: March 29, 2007

Policy Sections:

I. Policy Details
II. Related Links
III. Contact Information
IV. 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
  - 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

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

Contact Information

<table>
<thead>
<tr>
<th>Subject</th>
<th>Contact</th>
<th>Phone</th>
<th>Email</th>
</tr>
</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>
</tr>
</tbody>
</table>

Revision History

Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit policies.emory.edu to ensure that you are relying on the current version.