



## UTAH VALLEY UNIVERSITY Policies and Procedures

<b>Proposed Policy Number and Title:</b> 211 Employee Appreciation and Recognition (Gifts and Rewards) <b>DELETION</b>			
Existing Policy Number and Title: 211 Employee Appreciation and Recognition (Gifts and Rewards)			
<b>Approval Process*</b>			
<input checked="" type="checkbox"/> Regular	<input type="checkbox"/> Temporary	<input type="checkbox"/> Non-Substantive Change	<input type="checkbox"/> Compliance Change
<input type="checkbox"/> New	<input type="checkbox"/> New	<input type="checkbox"/> Revision–Limited-Scope	<input type="checkbox"/> Revision–Limited-Scope
<input type="checkbox"/> Revision	<input type="checkbox"/> Revision		<input type="checkbox"/> Deletion
<input checked="" type="checkbox"/> Deletion	<input type="checkbox"/> Suspension		
Anticipated Expiration Date (Temporary Policies): Click or tap to enter a date.			

\*See UVU Policy 101 *Policy Governing Policies* for process details.

<b>Draft Number and Date:</b> <u>October 26, 2023, Stage 4 Board of Trustees</u>
<b>President’s Council Sponsor:</b> <u>Jim Mortensen</u> <b>Ext.</b> _____
<b>Policy Steward:</b> <u>John Richards, Kedric Black</u> <b>Ext.</b> _____

POLICY APPROVAL PROCESS DATES	
<p><b>Policy Drafting and Revision</b> Entrance Date: <u>7/13/2023</u></p> <p><b>University Entities Review</b> Entrance Date: <u>7/13/2023</u> Close Feedback: <u>10/5/2023</u></p> <p><b>University Community Review</b> Entrance Date: <u>10/12/2023</u> Open Feedback: <u>10/12/2023</u> Close Feedback: <u>10/20/2023</u></p> <p><b>Board of Trustees Review</b> Entrance Date: <u>10/26/2023</u> Approval Date: _____</p>	<p style="text-align: center;"><b>POST APPROVAL PROCESS</b></p> <p>Verify:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Policy Number</li> <li><input type="checkbox"/> Section</li> <li><input type="checkbox"/> Title</li> <li><input type="checkbox"/> BOT approval</li> <li><input type="checkbox"/> Approval date</li> <li><input type="checkbox"/> Effective date</li> <li><input type="checkbox"/> Proper format of Policy Manual posting</li> <li><input type="checkbox"/> TOPS Pipeline and Archives update</li> </ul> <p><b>Policy Office personnel who verified and posted this policy to the University Policy Manual</b>  <b>Name:</b> _____  <b>Date posted and verified:</b> _____</p>



## UTAH VALLEY UNIVERSITY Policies and Procedures

<b>POLICY TITLE</b>	Employee Appreciation and Recognition (Gifts and Rewards)	<b>Policy Number</b>	211
<b>Section</b>	Financial Affairs and Development	<b>Approval Date</b>	June 11, 2008
<b>Subsection</b>	General Financial Policies	<b>Effective Date</b>	June 11, 2008
<b>Responsible Office</b>	Office of the Vice President of Finance and Administration		

### 1.0 PURPOSE

1 **1** The purpose of the *Employee Appreciation and Recognition* policy is to delineate appropriate  
 2 and inappropriate gifts for recognition and appreciation that supervisors can use to reward  
 3 exemplary performance and increase and/or maintain motivation, morale and productivity.  
 4

### 2.0 REFERENCES

- 5 **2.1** *IRS FAQs for government entities regarding De Minimis Fringe Benefits*
- 6 **2.2** *Utah Code §67-16-5(3)(a)*
- 7 **2.3** *UVU Policy 201 General Fiscal Policies and Procedures*
- 8 **2.4** *UVU Policy 203 Purchasing*

### 3.0 DEFINITIONS

- 9 **3.1** ~~Cash and cash-equivalent gift certificates:~~ An item which is easily converted to cash.
- 10 **3.2** ~~Restricted or non-negotiable gift certificates:~~ An item that can only be redeemed with the  
 11 issuer and cannot be cashed out, sold to another person, or used to reduce an outstanding account  
 12 balance with the issuer of the certificate.

### 4.0 POLICY

- 13 **4.1** ~~The University allows the use of university funds for limited recognition and appreciation~~  
 14 ~~gifts to be awarded to employees.~~
- 15 **4.2** ~~Supervisors are encouraged to acknowledge employees for their accomplishments and their~~  
 16 ~~contributions to the success of the University inside and outside of their area(s) of direct~~  
 17 ~~responsibility.~~



# UTAH VALLEY UNIVERSITY

## Policies and Procedures

### 5.0 PROCEDURES

18 ~~5.1 University department funds may be used to purchase gifts or rewards to show appreciation~~  
19 ~~or recognition to employees.~~

20 ~~5.1.1 Appropriate gifts or rewards may include, but are not limited to, certificates of~~  
21 ~~achievement, letters of acknowledgment, bookstore gifts and apparel, movie tickets, food,~~  
22 ~~restricted or non-negotiable gift certificates, etc.~~

23  
24 ~~5.1.2 Cash or cash equivalent gift cards/certificates are not permissible.~~

25  
26 ~~5.1.3 Individual recognition or appreciation gifts cannot exceed an amount established by the~~  
27 ~~President's Council in compliance with state statute. (As of July 2008 the amount is \$50.)~~

28  
29 ~~5.1.4 Individual employee recognition or appreciation gifts cannot exceed IRS rules and~~  
30 ~~regulations. (As of July 2008, IRS regulations are \$75 annually.)~~

31 ~~5.2 Gifts and prizes are subject to state and federal limitations on process and on taxability.~~

32 ~~5.2.1 Internal Revenue Service (IRS) Rules and Regulations stipulate for employees that any gift~~  
33 ~~of cash, a gift certificate, or cash equivalent, such as an item which is easily converted to cash,~~  
34 ~~must be included in the recipient's gross income since it is essentially extra salary or wages,~~  
35 ~~regardless of the amount involved. Cash, no matter how little, is always included in the~~  
36 ~~recipient's gross income and must be processed through the payroll process for employees.~~

37  
38 ~~5.2.2 The University shall comply with all IRS rules and regulations.~~  
39

#### POLICY HISTORY

Date of Last Action	Action Taken	Authorizing Entity
June 11, 2008	Regular policy approved.	UVU Board of Trustees

40

○ EXECUTIVE SUMMARY:

## Policy 211 *Employee Appreciation and Recognition*

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**Date:** November 16, 2022  
**Sponsor:** Linda Makin  
**Steward(s):** John Richards  
**Policy Process:** Regular  
**Policy Action:** Deletion  
**Policy Office Editor:** Cara O’Sullivan  
**Embedded Attorney:** Not applicable

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**Issues/Concerns (including fiscal, legal, and compliance impact):**

Policy 211 was originally created to address a gap in Policy 204 *Appropriateness of Expenditures* regarding expenditures for employee appreciation and recognition gifts and awards. Since that time, Policy 204 has been revised to a policy/guidelines format, giving the policy owners the ability to quickly adjust the guidelines and rules for appropriate expenditures. Deleting Policy 211 will move employee recognition expenditures back to Policy 204, giving the policy owners easier management of the relevant guidelines and rules concerning such expenditures.

**Suggested Changes:** Deletion of the policy.

**Requested Approval from President’s Council:** Stage 1 and Stage

**Proposed Drafting Committee:** Kedric Black, John Richards

**Target Date for Stage 1 Draft to Enter Stage 2:** 7/13/2023

**Target Date for Board of Trustees Review:** [Click here to enter a date.](#)

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**Projected Timeline:** [Leave blank. To be filled in by the Policy Office.]




**POLICY APPROVAL PROCESS - STAGE 2  
SUMMARY OF COMMENTS**

<b>Policy Title:</b> Employee Appreciation and Recognition (Gifts and Rewards) <small>Click or tap here to enter text.</small>	<b>Policy Number:</b> 211
<b>Sponsor:</b> Jim Mortensen	<b>Steward:</b> Kedric Black
<b>Presentation to:</b> AAC, Faculty Senate, PACE, UVUSA	<b>Date Presented:</b>

NOTE: Indicate with X whether the comment is editorial (grammar, punctuation, sentence structure, etc.) or is a substance comment (content, procedure, etc.).

CAMPUS ENTITY	POLICY SECTION	Editorial Comment?	Substance Comment?	CONCERN	SPONSOR/STEWARD RESPONSE
				NO COMMENTS FROM STAGE 2 ENTITIES.	