

 <b>UNIVERSITY of DENVER</b>	<b>UNIVERSITY OF DENVER POLICY MANUAL GIFTS AND GRATUITIES POLICY</b>	
<b>Responsible Department:</b> Business Services <b>Recommended By:</b> G. Kvistad, C. Woody <b>Approved By:</b> Chancellor Coombe	<b>Policy Number</b> 2.30.014	<b>Effective Date:</b> April 1, 2009

## 1 INTRODUCTION

### 1.1 PURPOSE

The Gifts and Gratuities Policy, used in conjunction with the *Propriety of Expense Policy*, defines such expenditures allowed to be paid through the use of University Funds. Departments and/or grants may impose restrictions in addition to those listed. Upon reviewing this policy, employees should check with their respective departments/grant documents to ensure compliance with all requirements.

### 1.2 SCOPE

This Policy sets forth requirements that apply to all employees, affiliates, and other individuals (e.g., students, contractors) when generating gift and gratuity expenses with the use of University funds. University funds include both unrestricted and restricted funds.

## 2 POLICY OVERVIEW

It is the responsibility of the employee to ensure all gift and gratuity expenditures comply with the *Propriety of Expense Policy* and the *Allowable Business Expenditures Policy*.

University employees shall conduct their duties ethically and in a professional manner and take reasonable measures to avoid the appearance of impropriety (*See Conflicts of Commitment and Interest Policy*).

Employees shall not accept nor request gifts and gratuities from external parties, either directly or indirectly, when such favors may be construed as influencing the employee's business and/or academic decisions.

All gifts to employees purchased with University funds are subject to tax in accordance with federal tax laws and regulations. Gifts in the form of gift cards and gift certificates are allowed, but are always taxable and must always be reported to Payroll on a *Taxable Gift Documentation Form* regardless of the dollar value.

Gifts in the form of gift cards and gift certificates are taxable from the first dollar. There is never a de minimis value. All non-cash gifts over a de minimis value (\$100) must be reported to the Payroll office on a *Taxable Gift Documentation Form*.

Gift cards and gift certificates shall not be purchased using a University purchasing card (p-card).

ITEM DESCRIPTION	ALLOWED	COMMENTS
<b>1. Gifts to Employees From External Parties</b>		
a. If considered as substituting for direct corporate unrestricted giving to the University	No	Offers of cash and/or non-cash gifts shall be declined or referred to the Vice Chancellor for University Advancement.
b. Externally provided luncheons and similar inexpensive entertainment	Yes	On an infrequent basis only. When it appears that the proposed entertainment, travel, etc. might be identified as excessive by an internal or external audit, the employee shall obtain the approval of the appropriate Executive Level manager (Chancellor, Provost or Vice Chancellor for Business and Financial Affairs) or their designee.
c. Accepting excessive entertainment or travel, vacation or pleasure trips, gifts or money in any amount	No	When it appears that the proposed entertainment, travel, etc. might be identified as excessive by an internal or external audit, the employee shall obtain the approval of the appropriate Executive Level manager
<b>2. Gifts to Employees using University Funds</b>		
a. University funds used to purchase gifts for employees  See events below:		Purchasing gifts for individual employees may be done infrequently, the expenditure shall be appropriate within the resources of the unit, and not considered excessive by an internal or external audit ( <i>see Propriety of Expense Policy</i> )
i. To acknowledge major life events such as, employee retirement or departure, employee death or illness, employee marriage or	Yes	

ITEM DESCRIPTION	ALLOWED	COMMENTS
commitment ceremony, birth or adoption of a child, death or illness in the immediate family of the employee		
ii. To purchase birthday or holiday presents for individual employees	No	
iii. To purchase a cake or other refreshments for the entire department to acknowledge the birthday ( <i>See Official Function Policy</i> )	Yes	
iv. As part of a systemic program of employee recognition in support of employee morale	Yes	The campus relies on the judgment of administrators in this area as they are most capable of assessing the benefit to the University for such expenditures.
v. To substitute for compensation	No	
vi. To purchase holiday or greeting cards to be sent to University employees or departments	No	
<b>3. Gifts to Donors and Other University Friends</b>		
a. To purchase gifts and/or cards for donors and other University friends	Yes	Allowed for relationship building or maintaining contact with donors and other University friends. Budget Officers are expected to be good stewards of the University's resources when making these purchases.
<b>4. Gifts to Students using University Funds</b>		
a. To purchase gifts for students	No	Gifts to students may have unintended effects on financial aid. This policy is not applicable to prizes and awards given for established student events