

Human Resources Liaisons Quarterly Meeting

May 8, 2008

10:00am to 11:30pm

Renaissance South (Mary Reed Bldg)

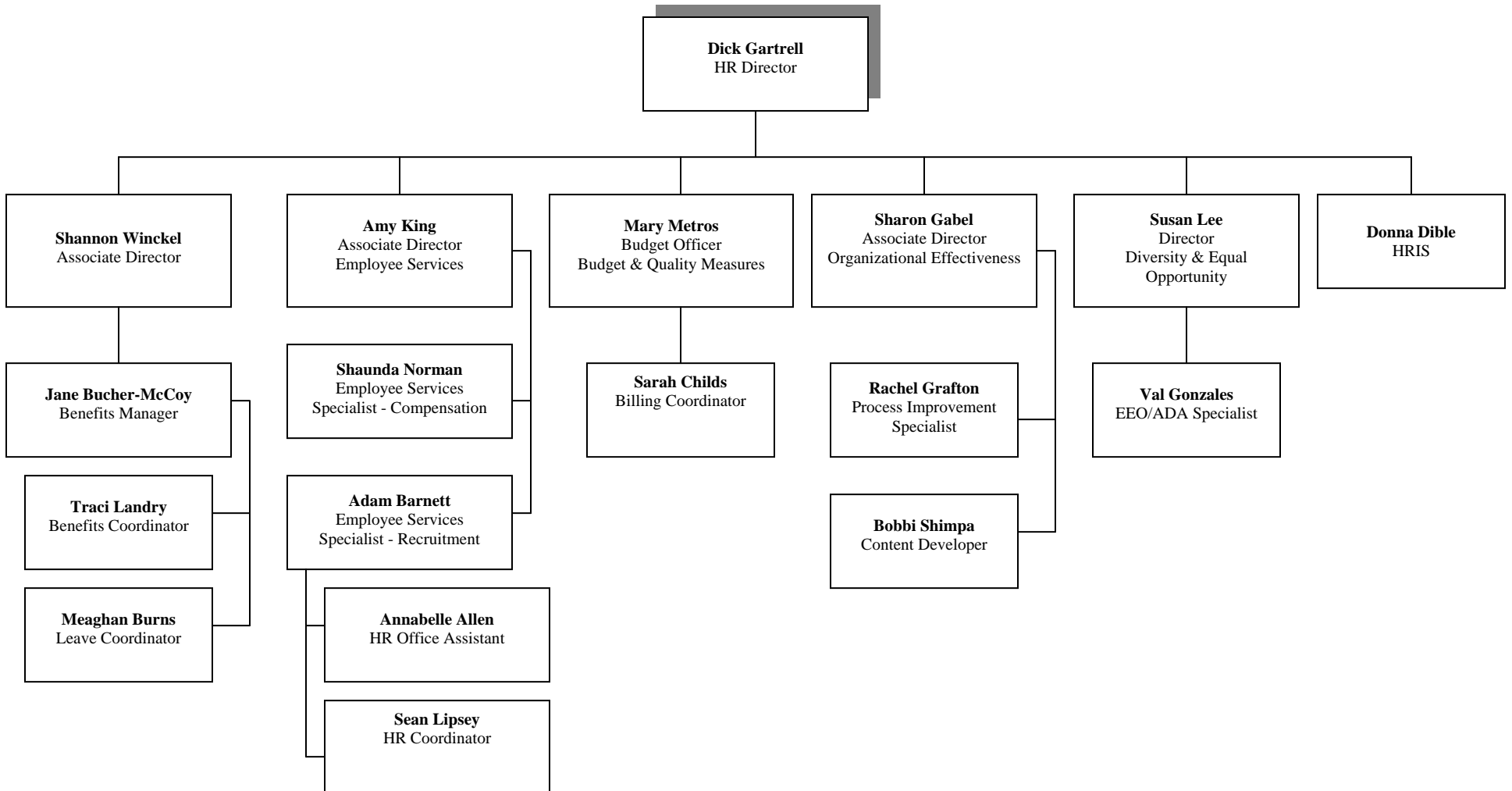
Agenda

1. Meeting opens **10:00am**
2. Director's message
 - Staffing changes Dick Gartrell
 - Taxable gifts – online information + form
3. Open Enrollment & Benefits Fair Jane Bucher-McCoy
4. New EEO Data Categories & Collection Process Susan Lee
5. Employee Services Update
 - Reclassification process & timeline
 - State law on lactation accommodation Amy King
 - I-9 forms
 - Setting up Volunteer Faculty on Benner
6. Organizational Effectiveness Update
 - 2007 DU Managers' Update – status Sharon Gabel
 - March Communications Toolkit recap
 - Upcoming training
7. Open Forum (Q and A)
8. Announcements
9. Meeting close **11:30pm**

Next meeting: Thursday, 7 August, 2008 – 10:00am (location TBD – Ren South renovation)

Human Resources University of Denver

4/8/2008



PROCESSING REQUIREMENTS FOR GIFTS, PRIZES AND AWARDS

We have a legal obligation and are committed to following IRS regulations. Gifts to employees paid for with University funds (source of funding makes no difference) must be taxed as ordinary income to the employee. Payments from endowments are not automatically exempt; they are subject to the same rules and guidelines and may be taxed. There are some “reasonable” exceptions when a department may be able to purchase something for an employee. These exceptions would include events like an employee’s illness or a family crisis.

Gifts, rewards, and gestures of appreciation cannot be provided to employees as disguised compensation. The University has procedures in place where a department can appropriately pay an employee for additional duties or exceptional performance. This should be done annually during the merit process or by completing a *Special Recognition for Employee Form (SRE)* to give a bonus.

If you give an employee a cash equivalent gift, e.g. gift certificate or gift card or a non-cash gift worth more than \$100, you will need to complete a *Taxable Gift Documentation Form*.

Holiday parties or annual celebrations when all employees in a unit are invited are usually exempt from the IRS regulations.

Also note, when paying for Student Services and Scholarships with departmental funds, all student scholarships must be processed through the Financial Aid System and applied to the student’s account.

Use the following guidelines when you are planning on giving something to an employee that has been purchased with University Funds:

What is considered a gift, prize or award?

Gifts are typically remissions of cash, gift certificates/gift cards or tangible personal property given to University employees in recognition of, or in connection with the holiday season, retirement, or some other purpose.

Prizes and awards are typically remissions of cash or tangible personal property bestowed on University employees in recognition of outstanding achievement in teaching, research, academic performance or other performance-related activities.

Are gifts, prizes and awards distributed as cash or non-cash personal property considered taxable income to the recipient?

Cash gifts are always included in the recipient's gross income if the payment is made by the University. This type of payment is considered supplemental wages and must be processed through the Payroll Office with appropriate taxes withheld and reported. The department

requesting a cash gift is required to submit a *Special Recognition for Employee Form (SRE)* to the Provost's Office for approval. The Payroll Office will process all approved requests.

Non-cash gifts in the form of gift certificates or gift cards are always includible in the recipient's gross income for income tax withholding and reporting purposes. Departments providing gift certificates or gift card, regardless of dollar amount, are required to submit to the Payroll Office a Gift Documentation Form for each University employee receiving a gift certificate or gift card.

Non-cash gifts, prizes and awards of tangible personal property (excluding gift certificates and gift cards) of \$100 or less are excluded from gross income. Similarly, the value of a turkey, ham or other item of merchandise of comparable nominal value distributed to an employee at the holiday season is not taxable. However, any non-cash gift/prize/award of tangible personal property exceeding the \$100 amount is considered completely taxable, from the first dollar given. Departments providing non-cash gifts/prizes/awards exceeding \$100 are required to submit to the Payroll Office a Gift Documentation Form for each University employee receiving such benefit.

How will this information be reported to the IRS?

The information will be reported on the individual's annual W-2 issued in January for the previous calendar year.

Can the University issue a gift, prize or award to non-employees?

Yes, if appropriate. If the recipient of the item is a non-DU employee, the gift, prize, or award amount will be reported on a 1099-MISC form, provided to the recipient in January. Accounts Payable will also provide the information to the IRS. This information will only be provided if all payments to the recipient exceed \$600 during the calendar year.

Questions?

We anticipate that this policy will not address all circumstances. If you have additional questions about the taxability of gift, prize or award payments, call the Controller's Office at (303) 871-3044. If your question relates to payroll tax issues, call the Payroll Office at (303) 871-3744.

Memo

To: Human Resources Liaisons

From: Amy King; Associate Director of Human Resources, Employee Services

Date: 5/8/2008

Re: New legislation regarding nursing mothers

Section 1. Title 8 of the Colorado Revised Statutes shows new legislation effective August 5, 2008 regarding accommodations in the workplace for lactating mothers.

The Workplace Accommodations for Nursing Mothers Act states that an employer shall provide reasonable unpaid break time or permit an employee to use paid break time, meal time, or both each day to allow the employee to express breast milk for her nursing child for up to two years after the child's birth. Additionally, the employer shall make reasonable efforts to provide a room or other location in close proximity to the work area, other than a toilet stall, where an employee can express breast milk in privacy.

Should you or an employee have questions regarding the recent update in Colorado Legislation, please feel free to contact Amy King, Associate Director of Human Resources, Employee Services at x17511, Susan Lee, Director of Diversity and Equal Opportunity for accommodation questions and requests at x17436, or Jane Bucher-McCoy, Benefits Manager at x14093 regarding utilization of rooms across campus for nursing mothers.

CONFIDENTIAL

Memo

To: Budget Officers
From: Amy King
Date: May 8, 2008
Re: Position Reclassifications for Fiscal Year '08-'09

As the new fiscal year approaches, it is time for departments to implement the reclassifications proposed during the budget development process. Although the funding is already in your proposed FY 2009 budget for these reclassifications, you need to remember that no reclassification is approved until it has been reviewed by Human Resources. In addition, these proposed changes will be reviewed again at the Executive level. This may mean that the reclassifications will not be able to be implemented on July 1. You should **not** communicate possible changes to any individual employees affected by proposed reclassifications until you are notified of their approval.

- **Staff** hired or receiving any salary change **on or after** July 2 will **not** be merit eligible.
- **Faculty** employed during the previous academic year are merit eligible.

If you plan to reclassify a position, you must submit all of your signed paperwork to the Human Resources office no later than **Friday, June 6, 2008**. Also, attach any documentation related to Human Resources changes you made during the budget development process to expedite the processing of your reclassification requests.

Reclassification requests will need to include the old job description, a new job description, and a completed Position Change Request (PCR) form with the appropriate signatures. Additionally, attach an organizational chart for your area. The job description and PCR forms can be located by selecting the "All Forms" link under "Frequently Used Forms" on the Human Resources home page, www.du.edu/hr.

If you have any questions, you may call Amy King at x17511.

Division Name _____

Volunteer Category

Volunteer Category: Teaching Position Number 810001 Suffix _____
 Research Position Number 810002 Suffix _____

Volunteer Information

Name _____ SS # _____ Date of Birth _____ DU ID _____
Title _____ Home Org Name _____ Home Org # _____
Mailing Address _____ City _____
State _____ Zip Code _____ U.S. Citizen or Permanent Resident Yes No
Start Date _____ End Date _____ Telephone Number _____

Prepared by: _____ Date _____ Contact # _____

An explanation is required. Please complete comments section.

Explanation:

APPROVING SIGNATURES

1. Department Manager _____ Date _____ 2. Division Head/Budget Officer _____ Date _____ 3. Provost Office _____ Date _____

4. Payroll Office _____ Date _____

For Office Use Only

Change NP PICT Code _____

**UPCOMING TRAINING EVENTS
MAY THROUGH AUGUST 2008**

Topic	Day	Date(s)	Time	Location
New Employee Orientation <i>(required for all new benefited employees)</i>	Tue	6 May	10:30am – 12:30pm	University Hall, Room 306
		20 May		
		3 June		
		17 June		
		15 July		
5 August				
19 August				
Human Resources Liaison Meeting	Thr	8 May	10:00am – 11:30am	Renaissance South, Mary Reed Bldg
		7 August		tbd
Handling Contracts at DU: Contract Review Process	Thr	15 May	1:30pm – 2:30pm	Mary Reed, Dupont Room
		19 June	10:00am – 11:00am	Mary Reed, Dupont Room
		17 July		
21 Aug				
PEDS for DU Employees	Wed	21 May	1:00pm – 2:30pm	Cherrington Hall, room 218
		18 June		Cherrington Hall, room 201
		16 July		tbd
20 Aug				
Hiring Manager Training	Thr	22 May	2:00pm – 4:00pm	Sturm Hall, Room 353