

## Appreciation of Service Events

A&S staff and department heads-

1. For units planning recognition events for faculty or staff who are retiring, you need to follow the Employee Reward, Recognition and Acknowledgment policy 3.3.1. This policy requires dean approval to host an appreciation of service event.

1. Please email Dean Hardcastle for approval.
2. Remember to get pre approval if serving alcohol at the event. – Pre-approval Form requires Dean Hardcastle's approval.

2. Also, if you are presenting a gift of appreciation, please be aware of the following section of the policy which is copied below:

*“All cash or cash-equivalent rewards/bonuses, regardless of amount, and non-cash rewards/bonuses greater than \$100 represent taxable income to the individual. The \$100 limit for non-cash rewards/bonuses applies to the total value of all non-cash rewards/bonuses provided to an employee during a calendar year. Examples of noncash rewards/bonuses include spirit wear, fruit baskets, flowers, etc. In all instances, organizational units must adhere to IRS regulations and report taxable income to Payroll Services for reporting and withholding.”*

1. To obtain approval to award a recognition gift- uses the Pre-Approval Form (approval signature depends on the value of the gift items).
2. The form to report the recognition gift is in the forms section of the financial policy website.

Note: If personal contributions are collected to fully fund the appreciation gifts, then the items are not taxable income. If it is a mix of personal contributions and university held funds then the share paid by university held funds must be reported. Department discretionary gift funds are university held funds.

3. Do not buy gift cards with your P-Card.

The link to the policy and forms: <http://www.uc.edu/af/policies/>