Policy 2.18
Employee Gifts and Gift Certificates

Responsible Official: VP for Finance
Administering Division/Department: Payroll
Effective Date: March 20, 2007
Last Revision Date: October 09, 2018

Policy Sections:
I. Overview
II. Applicability
III. Policy Details
IV. Definitions
V. Related Links
VI. Contact Information
VII. Revision History

Overview

n/a

Applicability

n/a

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

Gift reporting is reported online via PeopleSoft Employee Self Service.

• 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. Submit the gift report online 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.

Definitions

n/a

Related Links

• Current Version of This Policy: http://policies.emory.edu/2.18
• Instructions for Reporting Gifts  
  https://finance.emory.edu/home/payroll/forms1/University%20Payroll%20Gift%20Reporting%20Instructions1.pdf

Contact Information

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<th>Contact</th>
<th>Phone</th>
<th>Email</th>
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<td>Employee Gifts and Gift Certificates</td>
<td>Payroll</td>
<td>404-727-6100</td>
<td><a href="mailto:EUPayroll@emory.edu">EUPayroll@emory.edu</a></td>
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<td>Gifts and Events</td>
<td>Payment Services</td>
<td>404-727-5400</td>
<td><a href="mailto:actspay@emory.edu">actspay@emory.edu</a></td>
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Revision History

• Version Published on: Oct 09, 2018 (quick revisions)
• Version Published on: Aug 19, 2015 (Corrected a broken link)
• Version Published on: Mar 29, 2007 (Original Publication)