

YALE DEPARTMENT OF RADIOLOGY POLICY: GIFTS FOR SYMPATHY, RECOGNITION OR RETIREMENT

CONTENT

Policy Rationale and Text
Scope
Responsibility
Procedures
Definitions
Previous Radiology Policy
Related Statutes
Contacts/For Further Information
Appendix

ADMINISTRATIVE INFORMATION

Leadership:
Administrative Support:
Responsible Office:
Effective Date:
Last Reviewed:
Next Scheduled Review:
Contact:

POLICY RATIONALE AND TEXT

University policy 3303 allows for modest occasional gifts to be made to students, employees or immediate family members in expression of sympathy, and to employees for professional achievement in a limited number of situations as defined in this policy.

Federal law and regulations restrict the use of University assets to make gifts to individuals or other organizations. The University must therefore provide for proper accounting treatment in the limited instances where such gifts are allowable.

3303.2 Expressions of Sympathy or Employee Recognition or Retirement/Departure/Milestones

The University prohibits cash gifts to employees. No gifts of any kind should be charged to federal or non-federal grants.

Employees: non-cash gifts of \$75 or greater and all gift certificates that are given to employees must be reported to the Payroll Office for reporting to the IRS. The amount will be added as taxable income to their payroll records.

Non-Employees: non-cash gifts of \$75 or greater and all cash/gift certificates that are given to non-employees must be reported to Accounts Payable for reporting to the IRS.

A non-cash gift with a value up to \$400 can be provided for retirement (or other departure) of long-standing employees with at least 10 years of service.

SCOPE

This SOP is being developed in accordance with University policy 3303 to offer Yale department of Radiology and Biomedical Imaging staff and faculty guidance on when and how to provide gifts for staff and faculty related to retirements, sympathy, departures and milestones that occur throughout the year.

Yale Department of Radiology and Biomedical Imaging

Policy Number:10

All gifts given to faculty or staff that meet the above criteria of policy 3303 must be approved by department leadership before being purchased to comply with University accounting guidelines.

RESPONSIBILITY

The department may provide a gift to staff/faculty in the following situations:

- Retirements
- Voluntary Departures of faculty or staff with at least 5 years of service
- Death of an immediate family member
- Birth and adoptions
- Illness

In most cases, the gift will be sent by the Chair's office on behalf of the department.

If the Chair's office has not sent a gift, Business Office approval needs to be given before a Section/Staff account gift is purchased using a p-card.

No more than one gift may be purchased using departmental funds.

Non-retirement gifts must not exceed the \$75 IRS requirement.

Any additional purchases or gifts will be covered personally by the individual who made the purchase.

DEFINITIONS

N/A: Not Applicable.

PREVIOUS RADIOLOGY POLICY CHAPTER AND NUMBER

N/A

RELATED STATUTES, OTHER POLICIES, REQUIREMENTS, OR STANDARDS

PRINTED PROCEDURES MAY HAVE BEEN UPDATED – ALWAYS VIEW CURRENT VERSIONS ONLINE

CONTACTS/FOR FURTHER INFORMATION

APPENDIX

EXCEPTIONS

N/A

SPECIAL INSTRUCTIONS FOR INITIAL IMPLEMENTATION

N/A

FORMS, TOOLS, ONLINE PROCESSES

University Policy 3303 Gifts from University Funds

WEBSITE ADDRESS FOR THE RADIOLOGY POLICY AND OPERATING PROCEDURE HANDBOOK

