

UCSF School of Medicine

Dean's Office



Exceptional Expense Overview for Gift to Employees and Non-Employees

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October 15th, 2017

Gifts, Donations & Contributions

Gifts Presented to Employees - UCOP Policy G-41

- Employee gifts above the limits described below will create taxable income for the recipient.
- An employee is anyone with a UCSF employee number. This includes residents and fellows.
- Such awards are intended to be occasional, and an employee should not receive more than three such awards in a calendar year.
- Departments can determine the necessity for a sympathy gifts.

Award or Gift Type	Per-Person Limit
Employee Recognition (including Spot Awards)	\$75
Employee Recognition: One-month parking permit	\$245
Employee Recognition: One-month transit pass	\$245
Length of Service – Must have 5 years plus	\$400
Retirement – Must be 5 years plus	\$400
Sympathy Gift – Tangible Personal Property	\$75
Sympathy Gift – Cash Contributions	\$200
Prizes and Other Gifts	\$75

Gifts Presented to Non-Employees

- UCOP Policy G-42

- A non-employee is anyone without a UCSF employee number. This includes students. **Residents and fellows are not considered as students.**
- Non-employee gifts above the limits described below will create taxable income for the individual receiving the gift. Over the limit gifts require exceptional expense approval and should be avoided.
- Non-employee gifts are not allowed on State or Federal funds.

Type of Gift:	Promotional Item	Appreciation, Recognition or Incentive	Sympathy
Examples:	A T-shirt, cap, mug, pennant or pen that bears the logo of the University or UCSF.	Tickets to a sporting, theatrical or musical event; a memento such as a plaque, watch or logo item of more than minimal value or book; a non-negotiable gift certificate.	Flowers, candy or a book presented as an expression of sympathy, in the event of the death or major illness of an individual, or a member of the individual's family or household.
Expenditure Limit:	\$75 per individual	\$600 per individual	\$200 per individual

Unallowed Gift Expenditures

- While you may have seen gifts given at farewell events do not mistake them for farewell gifts as farewell gifts are not allowed under any circumstance.
- Gift expenses for employee birthdays, weddings, *baby showers*, or anniversaries.
- Gift expenditures that are not permitted under the terms governing restricted funds. i.e alcohol on federal funds

Allowed Gift Expenditures

“Retirement”, “Sympathy” gifts, “length of service” awards are allowable

C. *Sympathy Gifts*

Gifts of tangible personal property, such as flowers, may be presented as an expression of sympathy in the event of the death or major illness of an employee or a member of the employee’s family or household. A similar type gift may be provided to recognize a birth. The cost of such gifts is limited to the amount specified in section III.A.

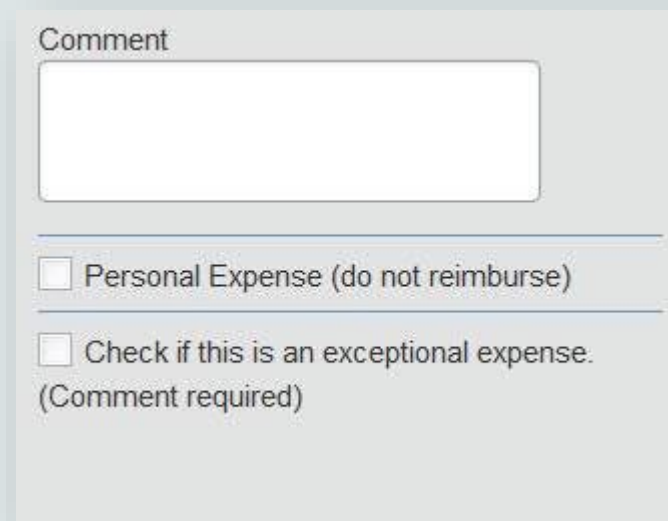
Justifications

MyExpense Update

On all expense lines that can be exceptional, there is a new checkbox asking you to indicate if that particular expense line is exceptional.

If you check the box, a comment is required stating **WHY** it is exceptional.

E.g.the expense is exceptional because it relates to a morale event, over the per person limit, non-coach seating, personal guests attended etc. Please check **ALL** the expense lines that are exceptional or relate to an exceptional event.



Comment

Personal Expense (do not reimburse)

Check if this is an exceptional expense.
(Comment required)

Justifications

- Always provide the *background* of why the gift(s) are being given clarifying accronyms or industry jargon.

Supporting Documentations

- Itemized receipt
- Recipient's full name and affiliation to UCSF
- Missing receipt form for single item expenses over \$75 with no receipt.
- Host gift - the receipt must be provided for any amount over \$25.00

Approvals

Approval Processes:

Payment mechanisms

- MyExpense – Add Simon Schuster as the final approver.
- BearBuy – If the requester did not add Simon Schuster and Denise Lau as adhoc approvers 1&2 respectively, a supplemental form must be completed and emailed to Simon Schuster.
- P-Card using the P-card approval form.

Review Allowability

- Unallowable gifts
 - Birthdays, weddings, childbirth, etc.
 - Farewell, retirements/separation with less than 5 years of University service
- Unallowable awards & gifts to:
 - Employees e.g. cash or gift cards for services
 - Non-employees
 - If a near relative of UC employee
 - Outside business relationship
 - Political campaign or referendum

References

Exceptional Expense Policies

UCOP

- [G-41](#) (Employee Non-Cash Awards & Gifts)
- [G-42](#) (Gifts presented to Non-Employees on Behalf of the University)

Contacts

Contacts

- SOM Contacts:

- Simon Schuster: Schusters@medsch.ucsf.edu
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- Accounts Payable Contacts:

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