
Gifts, Donations & Contributions

Gifts Presented to Employees

- Employee gifts above the limits described below will create taxable income for the employee. Over the limit gifts require exceptional expense approval and should be avoided.
- Such awards are intended to be occasional, and an employee should not receive more than three such awards in a calendar year.
- Departments would determine the necessity for 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

Unallowed Expenditures - Gifts

Retirement

An item of tangible personal property may be presented to an employee upon his or her retirement from the University, subject to the per-person limit included in Section III, A. **This does not apply to farewell gifts.**

In short, there is no dollar allowance for a gift to an employee leaving the university. There is however, a recognition award to recognize a work accomplishment (\$75 value), a length of service award for 5+years service (\$400) and a retiring gift (also \$400).

Gifts Presented to Non-Employees

- 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

Donations & Contributions

Donations & contributions of any amount require exceptional approval. (e.g.: Hearts & Heroes, USCAP Foundation, GRC).

However, approval from the Dean's Office is NO LONGER REQUIRED.

- All payment requests for donations/ contributions, dependent on the amount of the donation, need to have one or both of the following approver(s) on the CRÈME and proper documentation and justification.
 - Donations up to \$1k - Paul Takayama (University Relations) and cc: Michael Fortes.
 - Donations over \$1k – Paul Takayama (cc Michael Fortes) and then after obtaining his approval, it goes to the Chancellor for approval. (Send CRÈME directly to Eloisa Castillo for Chancellor to sign)

The total donation amount on the CRÈME should be considered (rather than the individual contributions) when deciding if the Chancellor's signature is required.