

Sam Houston State University
A Member of The Texas State University System

President's Office Policy PRE-24

GIFT CARDS/CERTIFICATES AND HONORARIUM POLICY

In certain cases for group incentives, gift cards or gift certificates in amounts less than \$25.00 may be allowed with the approval routed through the appropriate channels up to the Vice President of the division with the final approval of the Vice President of Finance and Operations.

Only gift cards/certificates in de minimis (less than \$25.00) amounts can be administered to employees. Cash gifts or cash equivalents in any amount are considered income and need to be reported on an employee's W2. The department needs to notify Payroll so that the appropriate taxes may be applied.

Honorariums are, by definition, gifts to an individual. The payment of an honorarium is in violation of Article 3, Section 51 of the Constitution of the State of Texas and as such is not payable by the University. The payment of a lecturer/speaker fee is not considered an honorarium and is allowed.

Approved by President's Cabinet 12/06/10

Reviewed by: Kathy Gilcrease, Chief of Staff
Date: July 2016