Harvard Law School Employee Gift Policy

It is Harvard Law School policy that recognition of staff contributions should be made either through monetary means (the annual salary increase process or through other Human Resource programs) or through community celebratory activities (see separate policy). We believe that this policy is consistent with proper stewardship of Law School resources. Therefore, except as noted below, the Harvard Law School does not allow gifts to employees purchased with Harvard funds.

Employees are defined for this purpose as anyone paid for his/her services to the School and include faculty, administrative, professional and support staff, other employees on the semi-monthly and monthly payrolls, and all temporary employees.

Exceptions to the No Gift Policy:

- Gifts or gift certificates from Harvard funds for employees who are retiring or leaving
 and have been employed by the Law School for more than 5 years are allowed within
 reason and within IRS guidelines. Please contact your Human Resources Officer to
 discuss HLS limits and requirements for paying for such a gift <u>before</u> purchasing it. All
 gift certificates are fully taxable to the recipient
- Flowers (or a donation to a charity in lieu of flowers) for staff due to a death in the immediate family are also allowed. Please contact the Financial Office regarding how to make a donation in lieu of flowers
- Charges to either of the above should use the Activity **550021**

Reminders:

- Flowers for other purposes (wedding, illness, birth of a child, etc) are <u>not</u> considered legitimate use of University funds and are specifically excluded by University policy
- **Federally sponsored funds** (Funds beginning with a 1, as in 100008) can <u>never</u> be used for employee gifts or celebratory events in recognition of an employee
- Departments using **endowments**, **gift**, **or non-federal sponsored funds** may use these funds for the above exceptions **only** if the terms of the endowment/gift fund or the budget of the non-federal sponsored fund explicitly allows it. Department managers are responsible for knowing the terms of their funds. If in doubt about terms, please contact Devin Advani in the Financial Office

For those who choose to ignore the policy, the Financial Office will ask for a reimbursement of the total amount of the purchase from the employee who bought the gift. There will be no exceptions to this policy moving forward and it is the responsibility of each department to know and abide by these rules.

This Harvard Law School policy is consistent with, though somewhat more specific than, the University Policy on Employee Gifts and Celebratory Events. The University policy is available at http://vpf-web.harvard.edu/ofs/policies/documents/emplo_gifts_celeb_event.pdf.