

## Cover Letter



## Table of Contents

---

Chapter 1 Reasonable Accommodation .....	p: 3
Chapter 2 Gift Accounting .....	p: 28



# Reasonable Accommodation

## Posted in:Personnel

version 0 ([revision\_count] revisions)

*Posted on January 01,2014 by jeremy.bass*

### POLICY

Washington State University is committed to providing equal opportunity in its services, programs, and employment for individuals with disabilities. The University complies with federal and state laws (e.g., [RCW 49.60](#)) and regulations (e.g., [WAC 357-26](#)) regarding reasonable accommodation for persons with disabilities. This policy sets forth guidelines for meeting reasonable accommodation requirements of state and federal laws. See [below](#). The reasonable accommodation process is subject to flexibility within governing law.

### Purpose



The University's reasonable accommodation process is designed to:

- Assist individuals with disabilities (impairments) with applying for employment,
- Ensure equal access to employment, and
- Help individuals remain in their jobs or appointments, with or without accommodations.

### **Applicability**

This policy is applicable to all employees, appointees, candidates, and applicants for employment with Washington State University. It provides reasonable accommodations to persons with disabilities in accordance with [RCW 49.60.040](#) and other applicable state and federal laws. See also "Definitions" [below](#). Persons with disabilities have the right to request and receive reasonable accommodation in all aspects of employment procedures with the University, including but not limited to application, recruitment, selection/hiring, promotion, testing, medical examinations, layoff/recall, assignments, termination, evaluation, compensation, disciplinary processes, leave, training, employee benefits including insurance, and employer-supported activities.

### **Reasonable Accommodation**

Reasonable accommodation means modification or adjustment to a job, work environment, policy, practice, or procedure that enables an individual with a disability to enjoy equal employment opportunity and that does not impose an undue hardship on the employer. In accordance with [WAC 357-26-015](#), reasonable accommodation may include, but is not limited to:

- Accommodation in application procedures, testing, and interview



processes; or

- Modifications or adjustments to a job, work method, or work environment that make it possible for a qualified person with a disability to:

Perform the functions of the position, or Enjoy the benefits and privileges of employment equal to employees without disabilities.

### Contact Staff

Trained HRS staff have the authority necessary to initiate the University's reasonable accommodation process.

### ACCOMMODATION PROCESS Notification

The University must provide each employee who requests reasonable accommodation with access to the University's reasonable accommodation procedure in a format that is accessible to that employee in accordance with [WAC 357-26-020](#). The University must include notification of the right to make a reasonable accommodation request and information on how to initiate such a request with all recruitment efforts. A person in the employee's supervisory hierarchy should refer the employee to Human Resource Services (HRS) to discuss the availability of reasonable accommodation under the following circumstances:

- When he or she becomes aware of the employee's impairment(s), and
- If it reasonably appears that the impairment may have a substantially limiting affect on the employee's ability to perform his or her job or enjoy access to equal benefits, privileges, or terms and conditions of



employment.

HRS recommends that the supervisor also notify HRS of the referral. The referral recommendations above are not meant to impair an employee's rights to seek reasonable accommodation on his or her own, nor to alter protections set forth in this policy and under law.

### **Requesting Accommodation Employee Responsibilities**

Unless the employer has received notice of the impairment, it is the employee's responsibility to inform the supervisor or HRS that he or she needs a reasonable accommodation in order to perform her or his job functions or to receive equal benefits, privileges, or terms and conditions of employment. The employee is responsible for providing current information concerning her or his medical condition, skills, abilities, training, and experience to HRS as part of the reasonable accommodation request.

### **Department Responsibilities**

The supervisor should inquire whether the employee perceives a need for reasonable accommodation when:

- The employer has received notice of the impairment, and
- The impairment is reasonably believed to interfere with job functions or access to equal benefits, privileges, or terms and conditions of employment currently or in the future.

Since impairments may change over time, a single inquiry does not relieve the employer or the employee from the potential for ongoing discussion or engagement in an interactive process. NOTE: The supervisor must be careful to avoid an improper inquiry about the employee's possible impairment and to protect the employee's right to privacy. See [60.08](#) regarding applicants. **The supervisor should contact HRS for assistance with this process.** Supervisors are not to request medical documentation regarding the impairment or discuss the specifics of the medical diagnosis with the

employee. HRS is responsible for maintaining medical documentation needed in the reasonable accommodation process.

### **Qualifying for Reasonable Accommodation in Employment**

For the purposes of qualifying for reasonable accommodation in employment, the employee and the employer must participate in an interactive process.

- The employee and her or his health care provider must provide documentation to HRS indicating that a disability or medical impairment is known or shown to exist in fact; **and**
- The impairment must have a substantially limiting effect upon the individual's:

Ability to perform his or her job, Ability to be considered for a job, or Access to equal benefits, privileges, or terms and conditions of employment; **and**

- The existence of the impairment and the medical documentation must establish a reasonable likelihood that engaging in job functions without an accommodation would aggravate the impairment to the extent that it would create a substantially limiting effect. (All medical documentation is to be provided to HRS. See [below](#).)

NOTE: A limitation is not substantial if it has only a trivial effect. ([RCW 49.60.040\(25\)\(d\)\(e\)](#))

The obligation to provide a reasonable accommodation applies to all aspects of employment. This duty is ongoing and may arise any time that a person's disability/impairment or job changes. Behavior related to a disability must be examined in the context of possible eligibility for reasonable accommodation before an employee may be subject to discipline or other adverse employment action as a result.

## Timely Response

Timely response to a reasonable accommodation request is essential in providing equal opportunity. Failure of a department to provide reasonable accommodation in a timely manner is justification for an applicant for a position to be granted an extension of application or other applicable deadlines to be considered for the applicant/employee.

## Documentation *Request Form*

To make a written reasonable accommodation request, the employee or applicant completes and submits an Accommodation Request for Disability or Serious Medical Condition form to HRS. Obtain copies of the form by completing and/or printing the blank master on [60.21.18](#). NOTE: Completion of a request form may not always be necessary. However, completion is recommended to assist HRS and the department with maintaining an accurate record of the request and action taken. If the employee fails to complete an Accommodation Request for Disability or Serious Medical Condition form, HRS may request the employee to do so. An employee who makes a verbal request may be asked to complete written documents. HRS provides assistance with completing the written documents if reasonable accommodation for such completion is required.

## *Medical Documentation*

HRS may request that the employee provide written documentation from a licensed health care provider (HCP), including a statement of the employee's functional limitations or substantially limiting effects. This documentation may also include the HCP's recommendations about potential alterations or adjustments to the job functions. Use the following forms, as needed, to request and obtain written documentation from a health care provider:

- Medical Release Statement for Reasonable Accommodation Requests on [60.21.19](#), and



- Health Care Provider Statement for Reasonable Accommodation Requests on [60.21.20-24](#). The health care provider statement includes a work assessment section.

Refusal by the employee to provide adequate medical documentation may result in denial of reasonable accommodation or separation from employment.

### **Review of Request HRS Review/Consultation**

Upon receiving the reasonable accommodation request, HRS reviews the current position description, the position's functions, and qualifications. HRS contacts the department and employee once the completed request is received. HRS may request additional information. The employee may also schedule an appointment with HRS on his or her own initiative.

#### *With Employee*

Human Resource Services consults with the individual to:

- Discuss his or her specific sensory, mental, and/or physical abilities and limitations in relation to the job functions;
- Identify the disability-related barriers to job performance and current or potential substantially limiting effects;
- Assess how reasonable accommodation may overcome these barriers; and
- Discuss the employee's preferences with regard to reasonable accommodation.

#### *With Department*

The department, in consultation with HRS, may consider a reasonable accommodation for job functions or elimination or adjustment of certain

functions. See [below](#) regarding determination of functions.

#### Verification

The University through HRS may request that an applicant or employee provide verification from a health care professional (HCP) when he or she requests an accommodation and:

- The disability is not readily apparent or understandable without HCP input;
- The disability has not been previously documented;
- The reasonableness of the request is not evident; and/or
- Medical documentation is required to establish a substantially limiting effect or a reasonable likelihood that engaging in job functions without an accommodation would aggravate the impairment to the extent that it would create a substantially limiting effect.

#### *HCP Opinion*

The University through HRS may request the health care professional's opinion as to whether or not:

- The employee or applicant has sensory, mental, and/or physical impairment as claimed;
- The impairment has the effect of necessitating reasonable accommodation in that it has a substantially limiting effect on the individual's:

Ability to perform his or her job, Ability to apply or to be considered for a job, or Access to equal benefits,

privileges, or terms and conditions of employment;

- The employee or applicant is able to perform the functions of the job with or without reasonable accommodation;
- A reasonable likelihood exists that engaging in job functions without a reasonable accommodation would aggravate the impairment to the extent that it would create a substantially limiting effect; and/or
- The requested accommodation is appropriate to the disability.

### *Second Opinion*

The University may obtain a second opinion from a health care professional chosen and paid for by the employing department. Such inquiries are limited to:

- Verification of the employee's claims;
- Comments on the appropriateness of the requested accommodation; and/or
- Suggestions of possible effective alternative accommodations.

### *Medical Examination and/or Certification*

The University may require a medical examination and/or health care professional's certificate where a question arises concerning the fitness of a current employee to perform the duties of his or her position. The employing department pays the cost of the medical examination and/or certificate.

### **Determining Reasonable Accommodation**

HRS consults with the supervisor, the employee, and if applicable, a vocational

professional if the disability:

- Precludes the employee from performing job functions,
- Substantially limits the individual's ability to perform his or her job, or
- Is reasonably likely to substantially limit the individual's ability to perform his or her job without reasonable accommodation.

The consulting group undertakes the following actions, as appropriate:

- Evaluation of the employee's functional abilities and limitations;
- Analysis of the job requirements;
- Exploration of reasonable accommodation options available to enable the employee to perform the job's functions, including but not limited to:

Making existing facilities used by employees readily accessible to be used by the employee with an impairment or impairments; Restructuring the job in a manner consistent with reasonable accommodation; Granting a leave of absence in a manner consistent with law; Modifying work schedules in a manner consistent with law; Acquiring or modifying equipment or devices, in accordance with law; Providing qualified readers and interpreters; Reviewing current vacancies within the department; and/or Providing the opportunity for reassignment to an active vacant position.

- Determination of the most effective reasonable accommodations;
- Evaluation concerning whether or not the employee can perform the job in a manner safe to others and the employee.

For any questions concerning the nature of the limitation or a reasonable

accommodation being considered, the employee and/or the supervisor should consult with HRS. HRS may also consult with other knowledgeable sources. All parties are obligated to engage in the reasonable accommodation process in such instances.

#### HRS and Department Evaluation

HRS and the department evaluate the suggested accommodation(s) by assessing:

- The effectiveness of the proposed accommodation in enabling the employee to perform the job functions;
- The operational needs of the department; and
- The cost of the proposed accommodation.

#### *Considerations*

HRS and the department consider the following factors, as appropriate:

- The number of persons employed in the department.
- The number, type, and locations of the units within the department.
- The type of operation, including:

The composition, structure, and functions of the department's workforce, The department's geographic separateness, and The administrative or fiscal relationship of the department to the campus;

- Impact of the proposed accommodation on:

The operation of the department, The ability of other

employees to perform their duties, The department's ability to conduct business.

- The nature and cost of the proposed accommodation.
- The overall financial resources of the University with respect to the number of employees and the number, type, and location of University facilities;
- The effect on expenses and resources or other impact of the proposed accommodation on business operations.

### *Undue Hardship Limitation*

The University must provide reasonable accommodation to qualified individuals with disabilities who are employees or applicants for employment, unless doing so imposes an undue hardship. However, before concluding that a particular accommodation would impose an undue hardship, the University must consider whether or not there are alternative reasonable accommodations that would not impose such a hardship. NOTE: Determinations of "undue hardship" may be made only by the appropriate dean or vice president after consultation with HRS. Such determinations must be documented in writing with the appropriate signatures. See also [below](#).

### **Accommodation Options**

The supervisor and HRS review any selected reasonable accommodation options with the employee, as necessary. Dialogue concerning reasonable accommodation may be ongoing and may involve members of the employee and supervisor's supervisory hierarchy, as well as other relevant University officials.

### **Accommodation to Position**

If two or more effective accommodations exist, and after considering the

preference of the individual with a disability, the University may select the reasonable accommodations to be provided.

#### Placement in Alternate Position

The University attempts to place an employee with a documented disability in an equivalent or lower status vacant position for which the employee qualifies if:

- The employee is no longer able to perform the functions of his or her position with or without reasonable accommodation;
- Medical documentation establishes a reasonable likelihood that engaging in job functions without a reasonable accommodation would aggravate the impairment to the extent that it would create a substantially limiting effect and no reasonable accommodation for the position exists; and/or
- Accommodation in the present position would cause an undue hardship (see [below](#)).

Generally, placement under this policy is without competition. However, an employee covered by this policy may compete with other similarly-situated candidates for the same nonpromotional position. The employee must meet the minimum qualifications and specific position requirements for any vacant position offered as a reasonable accommodation. The employee must meet those position requirements with or without a reasonable accommodation. Under this policy, the University is **not** required to:

- Create a position,
- Displace another employee,
- Offer a promotion, or
- Move an employee into a position for which the employee is not qualified.

Refusal by the employee to cooperate with the placement efforts or to provide adequate medical documentation may result in separation or the employee not receiving reasonable accommodation.

#### Individual Options

If the cost of a reasonable accommodation imposes an undue hardship and there are no other financial resources available, the University gives the individual with a disability the option of providing the accommodation, or paying that portion of the cost which constitutes an undue hardship. Individuals should consult with HRS in those situations where the employee or his or her supervisor seeks an adjustment.

#### No Accommodation Selected *By Department*

The department should discuss with HRS any suggested accommodations that appear to be unacceptable. This determination includes an evaluation of undue hardship. See [below](#). A reasonable accommodation identified or adopted by the parties as acceptable may not be rejected or ceased by a department as an undue hardship without involving HRS. The department should consult with HRS prior to ceasing any previously approved or pursued reasonable accommodation, including those cases where the potential action appears to be consensual between the employee and supervisor.

#### *Written Justification*

The University provides written justification, signed by the appropriate dean or vice president, to the individual for any decision not to provide a reasonable accommodation because of undue hardship.

#### *By Employee*

A qualified individual with a disability has the right to refuse a reasonable accommodation. (See [below](#) for the definition of a qualified individual with a disability.) However, if the individual refuses the reasonable accommodation and is unable to perform the job functions without the accommodation, he or



she is not then considered to be a qualified individual with a disability. In this case, the employee may be separated from employment.

#### Disability Separation

A disability separation is an action taken to separate an employee from service when the employer determines that the employee is unable to perform the essential functions of his or her position or class with or without reasonable accommodation due to mental, sensory, or physical incapacity. Disability separation is not a disciplinary action. ([WAC 357-46-160](#)) If no applicable position is available (through an alternative vacant position), and after the employee has exhausted his or her family medical leave entitlement, the employee may be separated from the University and accorded reemployment assistance for a period of two years. See [60.56](#) and [60.57](#) regarding family medical leave.

#### *Requested by Employer*

The University notifies the employee in writing that WSU may initiate a disability separation if:

- WSU is not able to provide reasonable accommodation to the employee in his or her current position, **or**
- Placement of the employee in an alternative vacant position is not possible, **or**
- The University receives medical documentation indicating that the employee is unable to work in any capacity, **or**
- The attempted reasonable accommodation was unsuccessful in enabling the employee to perform her or his job duties.

#### *Requested by Employee*

An employee who is unable to perform his or her job due to mental, sensory, or

physical incapacity may choose not to pursue reasonable accommodation and may request to be separated from employment by notifying his or her employer. ([WAC 357-26-025](#)) In this case, WSU is not required to consider a reasonable accommodation and may initiate a disability separation in accordance with [WAC 357-46-160](#), the [Administrative Professional Handbook](#), and the [Faculty Manual](#).

### *Reemployment Assistance*

Employees who are separated due to disability from WSU employment are eligible for reemployment assistance for up to two years following separation. See [WAC 357-19-470](#) for information regarding reemployment services. Former employees who are able to work at least 50 percent FTE (full-time equivalent) and are interested in seeking reemployment assistance contact Human Resource Services; telephone 509-335-4521; Text/TTY 509-335-0155; or e-mail to:

[hrs@wsu.edu](mailto:hrs@wsu.edu)

Reemployment rights of an appointee depend on the terms of her or his appointment.

### **CONFIDENTIALITY**

By law, medical information received by the University is confidential (subject to certain limited exceptions). Such information is maintained separate from the personnel records. Reasonable accommodation medical records for all University employees and affected others (e.g., applicants seeking reasonable accommodation) are retained in HRS, in files separate from personnel or benefits records which are unrelated to reasonable accommodation. Each department, including HRS, must treat all information regarding the presence or nature of an employee's or applicant's disability as confidential medical records. The department must forward such records to HRS. See also [90.01](#), [90.05](#), and [90.07](#) regarding confidential records.

### **Employee Disclosure**



Individuals are not required to reveal diagnoses or the details of medical treatments to immediate supervisors or to coworkers. However, some persons voluntarily choose to share this information with others. While someone may voluntarily choose to share some information about his/her condition, supervisors must understand that:

- The information should still be considered confidential; and
- A person who has shared some information at a particular time may later decide that she or he no longer wishes to discuss the condition or treatment. Such a decision must be respected.

Employees may be expected to provide medical information to HRS or other University representatives who have responsibility for assisting with the reasonable accommodation process.

### **Health Care Provider Information**

If an employee gives to his or her supervisor written information or requests from his or her health care provider, the supervisor is to immediately forward the documents(s) to HRS.

### **DISPUTES AND CONCERNS**

The University has developed a review procedure for addressing disputes related to requests for reasonable accommodations and other concerns. Advisory guidelines regarding workplace concern resolution are available from the Human Resource Services (HRS) website, at:

<http://www.hrs.wsu.edu>

### **Collective Bargaining Unit Employees**

Employees covered by collective bargaining unit agreements follow the



procedures outlined in the applicable agreements regarding disputes. Bargaining unit agreements may be viewed from the HRS website at:

<http://www.hrs.wsu.edu>

## **TRAINING**

Information concerning reasonable accommodation, the University's policy and procedures, and applicable forms are available through various training sessions, as well as in this section (60.21). See [60.71](#) regarding training.

## **DEFINITIONS Appointees**

Appointees are fellows, residents, and graduate student assistants.

## **Employees**

University employees are faculty, administrative professional personnel, civil service and collective bargaining unit staff, temporary employees, and hourly student employees.

## **Job Functions**

Job functions are the fundamental job duties of the position that the individual with the disability holds or has applied for. The term does not include the marginal functions of the position.

### **Determining Job Functions of a Position**

The department is obligated to examine each position to determine the position's purpose and central functions. Appropriate times to examine a position include when:

- Position is established,



- Position becomes vacant,
- Duties are changed,
- Request for a reasonable accommodation is made, or<
- Annual review is conducted.

### *Criteria*

The department considers all of the following criteria in identifying the functions of a job:

- Is an employee in the position actually required to perform the function?
- Would removing that function fundamentally change the job?
- Was the position established to perform the function?
- Are there a limited number of other employees available to perform the function, or among whom the function can be distributed?
- Is the function highly specialized and is the person in the position hired for special expertise or ability to perform the function?

### **Equal Employment Opportunity**

Equal employment opportunity means an opportunity for a qualified individual with a disability to perform the job functions or enjoy the same benefits and privileges of employment available to a similarly-qualified applicant or employee without a disability.

### **Health Care Professional or Health Care Provider**



Health care professional means a person who has completed a course of study and is licensed to practice in a field of health care which includes the diagnoses and assessment of the particular disability or disabilities in question.

## **Disability**

According to [RCW 49.60.040\(25\)](#), the term "disability" means the presence of a sensory, mental, or physical impairment that:

- Is medically cognizable or diagnosable; or
- Exists as a record or history; or
- Is perceived to exist whether or not it exists in fact.

A disability exists whether or not it:

- Is temporary or permanent;
- Is common or uncommon;
- Is mitigated or unmitigated;
- Limits the ability to work generally or work at a particular job; or
- Limits any other activity within the scope of [RCW 49.60](#).

## **Impairment**

According to [RCW 49.60.040\(25\)](#), impairment includes, but is not limited to:

- Any physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more of the following body systems: neurological; musculoskeletal; special sense organs; respiratory, including speech organs; cardiovascular; reproductive;

digestive; genitor-urinary; hemic and lymphatic; skin; and endocrine; **or**

- Any mental, developmental, traumatic, or psychological disorder, including but not limited to cognitive limitation, organic brain syndrome, emotional or mental illness, and specific learning disabilities.

#### Impairment for Purposes of Reasonable Accommodation for Employment

For the purposes of qualifying for reasonable accommodation in employment according to [RCW 49.60.040\(25\)](#), an impairment must be known or shown through an interactive process to exist in fact and:

- The impairment must have a substantially limiting effect upon the individual's:

Ability to perform her or his job, Ability to apply or be considered for a job, or Access to equal benefits, privileges, or terms and conditions of employment; **or**

- The employee must give the employer notice of the existence of an impairment and medical documentation must establish a reasonable likelihood that engaging in job functions without an accommodation would aggravate the impairment to the extent that it would create a substantially limiting effect.

NOTE: A limitation is not substantial if it has only a trivial effect. ([RCW 49.60.040\(25\)\(d\)\(e\)](#))

#### Qualified Individual With a Disability

Qualified individual with a disability means an individual with a disability who meets the skill, experience, education, and other job-related requirements of

the position held or desired, and who, with or without reasonable accommodation, is able to perform the functions of the job.

### **Undue Hardship**

Undue hardship means an excessively costly, extensive, substantial, or disruptive modification, or one that would fundamentally alter the nature or operation of the institution or program.

### **ADDITIONAL INFORMATION Selection Criteria**

University departments are obligated to ensure that qualification standards, employment tests, or other selection criteria do not screen out or tend to screen out individuals with disabilities unless such criteria are job-related and consistent with business necessity. University departments are obligated to use employment tests in the most effective manner to measure actual abilities. Tests used must accurately reflect the skills, aptitude, or other factors being measured. Tests used are not to reflect the impaired sensory, manual, or speaking skills of an employee or applicant with a disability (unless those are the skills the test is designed to measure and such skills are consistent with business necessity).

### **Equal Terms, Benefits, Privileges, and Conditions of Employment**





The University provides reasonable accommodations to enable an employee with a disability to enjoy terms, benefits, privileges, and conditions of employment equal to those enjoyed by a similarly-situated employee without impairment(s) or disability(ies). The need for a reasonable accommodation is **not** to be a factor in the selection of an employee for promotion, training, travel, participation in projects, committees, or any opportunity which may have an impact on the employee's career development. The University provides reasonable accommodations to enable an employee with a disability to have the opportunity to enjoy all employer-supported social or recreational activities. Timelines for all activities and opportunities covered under this section must allow adequate opportunity for arranging reasonable accommodations.

## Complaints

If an individual believes that she or he has been discriminated against on the basis of a disability and/or denied a reasonable accommodation on the basis of a disability, the individual may contact the Office for Equal Opportunity; telephone 509-335-8288. An individual may also file a discrimination complaint with the following offices:

- U.S. Equal Employment Opportunity Commission; telephone 206-220-6883; Text/TTY 206-220-6882.
- U.S. Department of Labor, Office of Federal Contract Compliance Programs; telephone 206-553-7182; Text/TTY 206-553-7745.
- U.S. Department of Education, Office for Civil Rights; telephone 206-220-7900; Text/TTY 206-220-7907.
- U.S. Department of Health and Human Services, Office for Civil Rights; telephone 206-615-2290; Text/TTY 206-615-2296.



- Washington State Human Rights Commission; telephone 800-233-3247; Text/TTY 800-300-7525.

### Retaliation

It is against Washington State University policy and state and federal laws to retaliate against an individual who files a complaint of discrimination, participates in an investigation, or opposes illegal discrimination.

### APPLICABLE STATUTES, REGULATIONS, AND ORDERS

This policy and procedures are in accordance with the Washington Law Against Discrimination, [RCW 49.60](#), and its definitional and reasonable accommodation provisions. It is in accordance with [Washington Administrative Code 357-26](#). This policy and procedures complement relevant personnel policies and collective bargaining agreements and should be read in conjunction with those provisions. The policy is based on the "State Policy Guidelines on Reasonable Accommodation of Persons with Disabilities Related to State Employment" issued November 1, 1994 by the Washington State Office of Financial Management, which exists under the authority of [Executive Order 96-04](#) and with reference to the following provisions, as amended subsequent to the issuance of the guidelines:

- Americans With Disabilities Act, Title I of 1990 (P.L. 101-336)
- 29 CFR Part 1630
- 28 CFR Part 35
- Rehabilitation Act of 1973 (P.L. 93-11)
- 45 CFR 84
- [RCW 49.60](#)
- [WAC 162-22](#)
- [WAC 357-26](#)

### ASSISTANCE



Questions regarding the application of these procedures may be directed to Human Resource Services; telephone 509-335-4521; Text TTY 509-335-0155; or email to:

[hrs@wsu.edu](mailto:hrs@wsu.edu)

For further information and resources regarding University accessibility for individuals with disabilities, go to the University's Accessibility website at:

<http://access.wsu.edu/>

To request this information in an alternate format, contact the Access Center; telephone 509-335-1566.

---

%nbsp;



# Gift Accounting

## Posted in:Finance

version 0 ([revision\_count] revisions)

*Posted on January 01,2014 by jeremy.bass*

## Gift Transmittals

### ROUTING GIFTS

University departments route all gifts from private sources to the Gift Accounting division of the WSU Foundation for acceptance, deposit, receipting, and acknowledgment. If the responsible college or area has a development office, the department submits all gifts to the development office. The development office then routes gifts to Gift Accounting. Gift Accounting processes monetary gifts and noncash gifts (tangible items, e.g., equipment). Each gift category is processed on a different form. See [below](#) for procedures and forms for submitting monetary or noncash gifts. The department or the development office must route the applicable forms with the gifts to Gift Accounting.

### Exception (Planned Gifts)

Planned gifts (e.g., estates) may be cash or noncash. For planned giving, contact the Gift Planning division of the WSU Foundation.

### GIFTS DEFINED



Gifts have all of the following characteristics:

- The contribution is from a private individual or a non-governmental source and there are no contractual terms and/or conditions.
- The donor specifies that the contribution is to be a charitable gift.
- The donor places reasonable conditions or stipulations on the intended use of the gift. The conditions or stipulations must direct the funds to areas such as scholarships, capital improvements, the University's endowment fund, or general research of specific interest to the donor, etc.
- The donor intends the gift to be irrevocable and, therefore, relinquishes the right to reclaim the gift or any unused remainder.
- The donor makes the donation to the University without the expectation of direct economic benefit or other tangible benefit commensurate with the worth of the gift. Indirect benefits are not sufficient to negate the gift. Indirect benefits include tax advantages, business or personal goodwill derived from close association with the University, and miscellaneous benefits derived from the donor club status.

### **Not Included as Gifts**

Gifts to the University do not include sponsored project solicitations. To determine whether or not a contribution is considered a sponsored project solicitation or a gift solicitation, contact Gift Accounting for information. If a contribution is determined not to be a gift, submit it to the Office of Grant and Research Development (OGRD) for review, approval, and processing.

### **Types of Gifts**

The term, "gift," may apply to any of the following:



- Cash (currency, coin, checks, money orders, credit card transactions, electronic funds transfers, etc.)
- Securities (stocks, bonds, etc.)
- Tangible noncash gifts (books, equipment, art treasures, coin collections, etc.)
- Real property (homes, farms, etc.)
- Mineral rights (oil wells, etc.)
- Deferred arrangements (life income, contracts, unitrusts, etc.)
- Wills, bequests and devises.

## QUESTIONS

Address questions regarding acceptance and management of gifts to the college development officer, Gift Accounting, or the WSU Foundation.

## TRANSMITTING GIFTS

Departments or development offices must complete and attach an appropriate gift transmittal form with each gift transmitted to Gift Accounting. NOTE: There are separate forms for cash and noncash gifts. See [below](#). See [below](#) for form instructions and [below](#) for routing instructions.

## Cash and Checks

Donors should be encouraged to make checks payable to the WSU Foundation. If a check is made payable to the University, a department, or college, the check must be endorsed by the recipient office before it is transmitted to Gift Accounting. Departments or development offices are responsible for transmitting donated cash and checks to Gift Accounting within **24 hours**



of receipt. Gift Accounting is located at the Town Centre Building, Suite 201, in downtown Pullman. WSU Pullman departments or development offices must **hand-carry** all deposits to Gift Accounting or to one of the following Gift Accounting daily courier drop-off sites:

- Northwest Public Radio and Television Murrow 382-H
- Presidentâ€™s Office French Administration 422
- Athletics Development Office Bohler Gym 140-A

Non-Pullman departments or development offices must **hand-carry** all deposits to Gift Accounting in Pullman or to one of the courier pickup locations at the WSU Spokane, WSU Tri-Cities, WSU Vancouver, or ICN Spokane campuses. See [80.18](#) for a list of courier pickup locations.

#### Courier Service Process

To ensure proper accountability, departments or development offices dropping off deposits to any of the courier services locations, including those at the regional campuses, **must** follow the procedures below.

#### *Envelope and Insert*

Place donated checks, cash, and accompanying gift transmittal forms **with** a completed Courier Service Insert slip into an envelope and **seal** the envelope. The envelope may include multiple gifts. Enter the total of all gifts in the envelope in **Overall Total Enclosed** on the Courier Service Insert. Print the form master on [30.70.18](#) to obtain copies of the Courier Service Insert slips. See the PDF version of page [30.70.3](#) for an example of the Courier Service Insert slip.

#### *Drop-Off Site*

Upon arrival at one of the courier drop-off sites, the department representative enters the following information on the log sheet:



- His or her name,
- Signature, and
- Date and time the deposit envelope is dropped off.

Print the form master on [30.70.19](#) to obtain log sheet. See the PDF version of page [30.70.4](#) for an example of the drop-off site log sheet. The drop-off site representative gives a signed receipt to the department representative acknowledging the acceptance of the deposit envelope. (See the PDF version of page [30.70.4](#) for an example of the drop-off receipt.) The receipt verifies the following information:

- Drop-off site representative name,
- Drop-off site representative telephone,
- Date of drop-off, and
- Courier site location.

The department retains the signed drop-off receipt with the department's gift transmittal and courier service insert copies. Print the form master on [30.70.20](#) to obtain copies of the Drop-Off Receipts.

### *Courier Pickup*

Upon arrival, the courier completes the bottom of the log sheet with his or her name, signature, and the date and time the deposits are picked up. The courier brings the log sheet and the sealed gift envelopes directly to Gift Accounting for processing.

### *Records Retention*

Retain a copy of the courier process documentation with the department's gift transmittal copies. See [below](#).

### **Electronic Funds Transfer**

Donors may arrange to send gifts by authorizing an electronic funds transfer directly from the donor's bank to the WSU Foundation. Donors complete a Gift



Electronic Funds Transfer Authorization form and submit it to the WSU Foundation to authorize electronic payment. Obtain copies of the form by completing and/or printing the PDF master form on [30.70.17](#).

### **Payroll Deduction**

A University employee may submit a Gift Payroll Deduction to Gift Accounting to authorize a one-time or ongoing gift. Complete and/or print the PDF master on [30.70.16](#) to obtain copies of the form.

### **Noncash Gifts**

Contact the college development officer or Gift Accounting for further information concerning acceptance and transmittal of noncash gifts. Noncash gifts are defined as donated items of personal property which may either further the mission of the University or may be converted to cash. The most common forms of noncash gifts include, but are not limited to, works of art, books, equipment, software, furniture, and real estate.

## **GIFT TRANSMITTAL AND ACKNOWLEDGMENT FORMS**

Departments are to complete and submit the appropriate gift transmittal form based on the category of the gift being donated:

### **Monetary Gifts**

**For monetary gifts**, departments are to submit a completed Gift Transmittal and Acknowledgement form. Complete and/or print the PDF master form on [30.70.10](#) as needed. See [below](#) for instructions. NOTE: To process cash **gifts**, departments use the Gift Transmittal and Acknowledgment form and procedures. For cash deposits which are not gifts, see [30.53](#).

### **Multiple Gifts**



To process multiple monetary gifts accepted at golf tournaments or auctions, departments may complete and submit the Golf Tournament Gift Transmittal on [30.70.12](#) or the Auction Bid Gift Transmittal on [30.70.13](#).

### **Noncash Gifts**

**For noncash gifts**, departments are to submit a completed Noncash Gift Transmittal and Acknowledgement form. Complete and/or print the PDF master form on [30.70.11](#) as needed. See [below](#) for instructions.

#### **Multiple Gifts**

To process multiple noncash gifts accepted at auctions or other fundraising events, departments may complete and submit the Auction Item Gift Transmittal on [30.70.14](#) or the Noncash Multiple Gift Transmittal on [30.70.15](#).

### **Planned Giving**

**For planned giving (e.g., estates, trusts)**, departments are to work directly with the Gift Planning division of the WSU Foundation.

### **Questions**

Address questions about the gift transmittal and acknowledgment forms to the college development office or Gift Accounting.

### **Gift Transmittal Completion Instructions**

Follow the guidelines below for completing the Gift Transmittal and Acknowledgment form on [30.70.10](#). Self-explanatory sections are not described.

#### **Donor ID Number**

Enter the WSU-assigned donor identification number if it is available.

#### **Donor Name**



Enter the donor's full name, including middle name or initial. When more than one person is listed on the check, enter the name of the person signing the check (primary donor).

#### Spouse Name

If the name of a spouse of the primary donor is shown on the check, enter the name. The spouse's name is used for the joint salutation.

#### Company Name

Enter the company's full name **only** if the gift is from a company.

#### Acknowledgment Person/Title

Enter the name of the individual who is to be acknowledged for the gift. This person does **not** receive gift credit for the donation. Enter the title of the contact person. This entry is important for gift entry and acknowledgment.

#### Zip Code

Enter the five-digit USPS zip code. Enter a plus-four zip code if it is available.

#### Associated Credit Name

If the gift is from a company, enter the name of an individual having a bona fide affiliation with the company (e.g., owner, CEO, or person with some control over company funds). If the associated individual does not have a bonafide affiliation, enter her or his name under **Acknowledgement Person/Title**.

#### Associated Credit Title/Affiliation to Company

Enter the title of the individual named under **Associated Credit Title/Affiliation to Company**.

#### Account

Enter the budget and project number(s) of the recipient gift account(s).

#### *Account Not Established*

If an account has not yet been established to receive the gift, enter "new" in the



account field. Follow the procedures in [30.75](#) for establishing gift accounts.

**Gift Amount**

Enter the donation amount next to the designated recipient account.

**Solicitation Type**

Indicate the type of solicitation that resulted in the gift.

**Transaction Type**

Indicate the type of donation transaction; e.g., gift, pledge payment.

**Payment Type**

Indicate the payment method used for the gift.

**Appeal Code**

Enter the appeal code assigned by Gift Accounting.

**Anonymous**

Check this box if the gift is given anonymously. Note in **Special Instructions for Cash Gifts** any details regarding the level of anonymity.

**In Memory/Honor Of**

If applicable, check the appropriate box and provide the name of the person in whose memory or honor the gift is given.

**Bankcard Information**

If a bankcard is used for the gift, enter all requested information.

**Special Instructions for Cash Gifts**

Enter any special instructions.

**Noncash Gift Transmittal Completion Instructions**

Follow the guidelines below for completing the Noncash Gift Transmittal and Acknowledgment form on [30.70.11](#). Self-explanatory sections are not described.



## Paperwork Check-Off List

Check off each item as completed for submittal with the noncash gift.

### *All Noncash Gifts*

Submit the following with **all** noncash gifts:

- Noncash Gift Transmittal and Acknowledgment
- Donor correspondence mentioning gift
- Itemized price list or receipts
- Packing slip or proof gift was received (e.g., photocopy of item)

### *Gifts Valued at \$5,000 or Above*

**Also** submit the following with gifts valued at \$5,000 or above:

- Third party (i.e., independent of WSU) appraisal with appraiser qualifications.
- If specialized (e.g., only manufactured by the donating company), attach a published pricelist from the website, publication, or magazine showing the price of each item.

### *Gifts Valued at \$100,000 or Above*

With gifts valued at \$100,000 or above, **also** submit a completed Noncash Agreement form. Contact Gift Accounting to obtain a copy of this form.

### Donor ID Number

Enter the WSU-assigned donor identification number if it is available.

### Donor Name



Enter the donor's full name, including middle name or initial.

Spouse Name

Enter the spouse's name, which is used for the joint salutation.

Company Name

Enter the company's full name **only** if the gift is from a company.

Acknowledgment Person/Title

Enter the name of the individual who is to be acknowledged for the gift. This person does **not** receive gift credit for the donation. Enter the title of the contact person. This entry is important for gift entry and acknowledgment.

Zip Code

Enter the five-digit USPS zip code. Enter a plus-four zip code if it is available.

Associated Credit Name

If the gift is from a company, enter the name of an individual having a bona fide affiliation with the company (e.g., owner, CEO, or person with some control over company funds). If the associated individual does not have a bonafide affiliation, enter her or his name under **Acknowledgement Person/Title**.

Associated Credit Title/Affiliation to Company

Enter the title of the individual named under **Associated Credit Title/Affiliation to Company**.

Account

Enter the budget and project number(s) of the recipient gift account(s).

Gift Value

Enter the value of the donation next to the designated recipient account.

*Date of Gift*



Enter the date WSU actually received the gift.

*New or Used*

Indicate whether the donated product is new or used. If the donated product is used, indicate whether the value given is the cost of an equivalent new or used product.

**Solicitation Type**

Indicate the type of solicitation that resulted in the gift.

**Purpose**

Indicate the purpose, or nature, of the gift: software or equipment.

*Software*

If the gift is software, the department must attach a copy of the package with the product numbers and the number of copies received to the gift transmittal form.

*Software License*

If the gift is a software license, the department must attach a copy of the license agreement to the gift transmittal form.

**Educational Discount**

Check the appropriate box and if applicable, provide the amount of the educational discount the vendor provides for an equivalent new product.

**Anonymous**

Indicate whether or not the gift is given anonymously. Note in **Additional Information** any details regarding the level of anonymity.

**Brief Description of Items**

Provide a brief description of the donated items for donor acknowledgement



and receipt purposes.

#### Acknowledgment Instructions

Provide any additional information concerning gifts of \$1,000 or more to assist WSU Foundation Donor Relations with writing gift acknowledgement letters to the donors.

#### Routing (All Gift Transmittals)

Send the original to Gift Accounting and retain a copy in departmental files.

#### Records Retention

Retain records of the entire gift transmittal process, including courier service, in accordance with University records retention rules. See [90.01](#).

#### Donor's Correspondence

Send pertinent donor's correspondence to Gift Accounting with the Gift Transmittal and Acknowledgment and the gift. This includes any correspondence which states how the gift is to be used.

See the PDF forms: [30.70.10](#): Gift Transmittal and Acknowledgment [30.70.11](#): Noncash Gift Transmittal and Acknowledgment [30.70.12](#): Golf Tournament Gift Transmittal [30.70.13](#): Auction Bid Gift Transmittal [30.70.14](#): Auction Item Gift Transmittal [30.70.15](#): Noncash Multiple Gift Transmittal [30.70.16](#): Gift Payroll Deduction [30.70.17](#): Gift Electronic Funds Transfer Authorization [30.70.18](#): Courier Service Inserts [30.70.19](#): Gift Accounting Log Sheet [30.70.20](#): Drop-Off Receipts Complete and/or print as needed.

%nbsp;







## appendix

