



## Ohio Administrative Code

### Rule 3342-7-02.13 Administrative policy regarding contributions and gifts.

Effective: [March 1, 2015](#)

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(A) Policy statement. The purpose of this rule is to provide established standards for issues relative to contributions and gifts both given and received during the course of university business.

(B) Implementation.

(1) Contributions.

(a) Contributions in the form of donations, financial assistance, or equipment and supplies purchased with university funds, should not be made to charitable or other non-profit organizations or to university foundation accounts using university funds. Advertising in publications sponsored by these organizations is acceptable when the advertising is deemed appropriate for promoting the university.

(b) University funds should not be used to purchase tables or individual tickets for events sponsored by charitable or non-profit organizations or by other university departments. Exceptions to this rule may be made for events held for the purpose of honoring or promoting the university or its faculty, staff or students when approved by an executive officer.

(2) Gifts.

(a) Expenditures for gifts and personal items are not permitted unless there is an essential business purpose and an exception is granted by the appropriate executive officer. Written justification must be provided with the expense documentation.

(i) Acceptable expenditures may include such items as plaques and other similar recognition awards, and customary gifts to international guests of the university.

(ii) Unacceptable expenditures include such items as flowers, greeting cards, holiday decorations,



radios, televisions, and parties where the beneficiaries are university employees or employees dependents.

(b) Approved gifts to employees must be included as taxable income on the employees W-2 forms in the calendar year in which the gifts are conferred to the employees. An exception is made for de minimis non-cash items when the cost does not exceed twenty-five dollars. Per internal revenue service rules, all cash and cash equivalents (e.g. a gift certificate that could be exchanged for cash) must be reported as taxable income on the employees W-2 forms, regardless of the amount. A personnel action form must be processed to report the taxable income properly.

(c) Approved gifts (cash and non-cash) to non-employees (e.g. honorariums) must be included as taxable income on the non-employees 1099 forms regardless of the value.