



Ohio Administrative Code

Rule 3342-7-02.14 Administrative policy regarding awards and prizes for employees.

Effective: March 1, 2015

(A) Policy statement. Awards and prizes may be conferred to an employee only if awarded through:

(1) A documented program developed, communicated, and implemented by the appropriate executive officer; or

(2) A sanctioned university-wide or divisional program established for recognition of employees.

(B) Implementation.

(1) Cash awards and prizes.

All cash and cash equivalent awards and prizes must be processed on a personnel action form for proper income and tax reporting purposes in the calendar year in which they are conferred to the employee.

(2) Non-cash awards and prizes.

(a) All non-cash awards and prizes with a value greater than twenty-five dollars must be processed on a personnel action form for proper income and tax reporting in the calendar year in which they are conferred to the employee. The greater-than-twenty-five-dollar-limit applies to the total of all non-cash awards and prizes conferred to an employee in a calendar year. They are considered taxable to the employee unless they qualify as one of the following exceptions:

(i) De minimis awards.

De minimis awards may only be granted on an occasional basis and must have a value less than or equal to 25 dollars. De minimis awards are awards that are so small that accounting for them would be unreasonable or administratively impracticable.



(ii) Safety awards.

To qualify as a safety award, the following criteria must be met:

- (a) Excluding de minimis awards, not more than ten per cent of all employees may be entitled to this safety award.
- (b) Managers, professional, administrative, and clerical employees are not eligible for safety awards.
- (c) The employee must work full-time with at least one year of service.