

Use of Public Funds for Employee Reward and Recognition

Objective:	This policy will serve as an official and equitable means of showing appreciation to its valued employees during their tenure with Tompkins County when afforded with the understanding that the County is operating under restricted Federal and State regulations.	Policy/Procedure Number:	03-23
Reference: <i>(All applicable federal, state, and local laws)</i>	U.S. Department of Treasury, Pub. 525: Taxable NYS Constitution Article VIII, Section I	Effective Date:	September 9, 2022
Legislative Policy Statement:	The County of Tompkins must balance the interest of recognizing outstanding employee contributions with its responsibility as a steward of public funds.	Responsible Department:	Human Resources
General Information:	The following policy covers the limitations of employee reward and recognition and acknowledgment for special milestones and/or County sponsored events, and related allowable expenditures and IRS implications.	Modified Date (s):	
		Resolution No.:	2022-165
		Next Scheduled Review:	September 2027

I. Definitions:

Cash Equivalent - Cash, gift cards, gift certificates, checks, savings bonds, prepaid debit/credit cards, lottery tickets, etc. that allows the purchase of or redemption for a product or service as if cash were being used.

Employee Reward & Recognition - A system of appropriate workplace acknowledgement and appreciation of efforts in a fair and timely manner.

Milestone - An action or event marking a significant change or stage.

II. Policy:

A. Departments shall not use public funds for employee gifts, rewards, or recognition expenses which include, but are not limited to, celebrations of retirement, holiday, birthday, special appreciation, sympathy gifts, peer recognition or clothing.

B. The purchase of items of nominal value (i.e., certificates, medals, pins, coins, patches, badges) to recognize employee service by Departments is an acceptable use of public funds.

C. Cash equivalent gifts or rewards are strictly prohibited using public funds.

D. Non-monetary/tangible gifts for employee retirements will be made available by the Department of Human Resources.

E. The personal exchange of gifts from one employee (or group of employees) to another employee is allowable for occasions such as holiday gift exchanges, birthdays, retirements, etc. subject to the following conditions:

1. No county employee may compel or require individual contributions to such a gift; and
2. County funds may not be contributed to such a gift.

F. The County authorizes the following activities to be funded, organized, and scheduled by the Department of Human Resources. Items are to be made available to all individuals that achieve these milestones.

- Milestone Recognitions;
- 25-Year Club Dinner; and
- Employee Appreciation Picnic

Note: Purchases for the County-authorized activities above can be purchased with blanket approval from County Administration.