

### **Gifts/Gift Cards**

#### **Prohibiting District Expenditure on Gifts and/or Gift Cards**

Public funds cannot be used to provide gifts or gift cards, with one exception\* (below).

While BPS recognizes reasons (e.g. as incentive or in return for services or for academic or behavior rewards) school personnel may wish to purchase a gift or gift card(s) for staff, volunteers, or students using district funds, it is not possible to know if the expenditure of the gift card met the requirements for a valid expenditure of district funds. Thus, the purchase of gift cards using district's general or activity funds is explicitly prohibited with two exceptions\*.

#### **Unacceptable Expenditure of District Dollars for Gift Cards**

District funds, activity funds, and/or grant funds may not be used for gifts or gift cards:

1. As student recognition/awards;
2. Student incentive to assist with extracurricular events (e.g. scorekeeper for basketball game);
3. Appreciation gifts of any kind, including but not limited to baby showers, retirement, severance, benevolence, door prizes, incentives, or in exchange for services, etc.
4. Gifts to employees or volunteers or other individuals for any reason; and
5. Grant funds cannot be used to purchase gift cards\*, except as noted below.

#### **Responsible Party to Ensure This Policy is Followed**

Building principals, supervisors, coaches, directors, etc., are charged with monitoring expenditures to ensure compliance.

#### **\*Exception for Employee Recognition Program**

BPS recognizes the importance of maintaining morale by recognizing employee length of service or retirement. Service awards shall be made to employees, as per Administrative Rule GDA-R, and in compliance with IRS criteria.

#### **Taxable Consequences**

IRS guidelines state if an employer gives an employee a gift certificate or similar item that can easily be exchanged for cash, the value of the gift is additional taxable income, regardless of the amount.