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Subject: FW: Gifts to Employees
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The following message is being sent on behalf of Corporate Tax, Compliance and Payroll

As we approach the holiday season, Corporate Tax, Compliance and Payroll would like to remind you that giving gift cards to faculty, staff, or students is against University policy. Under IRS regulations, gift cards provided by employers to employees are deemed to be wages and are subject to employment taxes without regard to their value.

Please also refer to Financial Policy [#2326 Gifts Based on University/Employee Relationship](#) regarding the giving of gifts to employees. Additional information is available on the Comptroller's [Taxable Income](#) website under "Employee Gifts and Awards", which states that it is not appropriate to spend any University funds in recognition of employees for non-work-related achievements or events, including holidays.

This policy does not apply to gifts to colleagues using personal funds.

If you have any additional questions, please contact the Penn Employee Solution Center at solutioncenter@upenn.edu or (215) 898-7372.