



## **Compliance Corner**

### **Benefits, Gifts and Honoraria**

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Traci Morris, Compliance Coordinator

Texas A&M University Board of Regents, The Texas A&M University System and system employees may not accept benefits or gifts or offer certain benefits or gifts except in accordance with Benefits, Gifts and Honoraria Policy. Board members and employees may not accept or solicit any gift, favor or service that might influence the employee in the discharge of official duties or is being offered with the intent to influence the employee's official conduct. Board members and employees may accept food, lodging, transportation or entertainment only if the board member or employee is a guest as defined by Texas law and the representative of the entity is present the entire time. Any such benefits over \$250 will be reported on their disclosure statements filed with the Texas Ethics Commission.

Texas A&M University at Galveston recently awarded several employees for exemplary service. Our employees are our greatest asset and should be publicly recognized and rewarded. However, prizes and awards/gifts greater than \$100 become a taxable issue to the employee. Gift cards and gift certificates in any dollar amount are tax-reportable income to the employee.

Honorariums are not permitted to charge a speaker fee but travel expense can be reimbursed. If the speaker is a TAMU employee on personal time, a fee is permitted. TAMUG can pay a speaker fee but it is not considered or called an honorarium which is outlined in the speaker portion of the disbursement manual.

Gifts to public officials are allowable provided the gift is infrequent and is of perishable food items, and the gift is not solicited or in exchange for an action on part of the public official.

For a more about Benefits, Gifts and Honorariums, go to the respective links to learn more about it. There are no TAMUG rules or procedures to supplement this policy. However, the disbursement manual is a good resource for Benefits, Gifts and Honorariums.

Benefits, Gifts and Honorariums

<http://policies.tamus.edu/07-04.pdf>

Disbursement Manual

<http://disbursement.tamu.edu/purchase/general/>

Honorarium form

<http://fmo.tamu.edu/media/65339/employee-statement.pdf>