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## Gift (Token of Appreciation or Support)

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There is a long-standing tradition at UBC that members of faculty and staff voluntarily and spontaneously contribute funds toward gifts in honour of fellow members of faculty and staff. Nothing in this guideline is intended to discourage this tradition.

Gifts offered to a visiting dignitary, donor, volunteer, member of Senate, member of the Council of Senates, member of the Board of Governors, or member of faculty or staff are meant as a symbolic gesture of respect. They should be of a moderate value, and do not represent an honorarium or performance-related prize, nor do they constitute an event.

Gifts are normally token of appreciation or support and generally should not exceed \$100 for reimbursement from or expenditure from the University. Exceptions can be made only with pre-approval by the Unit Head or their designate.

Gifts of alcohol will not, however, be reimbursed by University funds.

Gifts of near cash equivalents (i.e. gift cards and gift certificates) are only to be given to employees in cases where pre-approval has been given by the respective Dean/VP or President.

- In these cases, information regarding the gift date, amount, and purpose must be submitted to Payroll, as they are considered a taxable benefit regardless of the cost [as per CRA policy](#).
- It is recommended that non-cash gifts and awards be given to employees to recognize accomplishment and service as these [considered non-taxable](#) per CRA policy. (*All gifts to employees are handled by UBC Law HR director/manager*).

### References:

- [Gifts Policy](#)