

**Sam Houston State University**  
**A Member of The Texas State University System**

**President's Office Policy PRE-24**

**GIFT CARDS/CERTIFICATES AND HONORARIUM POLICY**

In certain cases for group incentives, gift cards or gift certificates in amounts less than \$25.00 may be allowed with the approval routed through the appropriate channels up to the Vice President of the division with final approval by the Senior Vice President for Finance and Operations.

Only gift cards/certificates in de minimis (less than \$25.00) amounts can be administered to employees. Cash gifts or cash equivalents in any amount are considered income and must be reported on an employee's W2. The department shall notify Payroll so that the appropriate taxes may be applied.

Honorariums are, by definition, gifts to an individual. Payment of an honorarium violates Article 3, Section 51 of the Constitution of the State of Texas and as such is not payable by the University. The payment of a lecturer/speaker fee is not considered an honorarium and is allowed.

Approved by President's Cabinet 12/06/10

Reviewed by: Amanda Withers, Assistant Vice President for Finance and Controller  
Date: May 2022