

## **GIFTS**

### To Priests

Gifts given to outgoing or incoming priest by parishioners should not flow through the church accounts. The parishioners should make any checks payable directly to the priest. These checks are not tax deductible. Any gift given to a priest by a parish, school or organization must follow the employee guideline below.

### To Employees

Gifts given to employees should be of nominal value under \$35. Gift examples are fruit baskets, turkeys, shirts or athletic chairs. A gift of money to an employee must be processed through payroll as the parish is required to pay payroll taxes on monetary gifts. Gift cards are considered cash equivalents and should be processed through payroll. This includes any gift given by the parish, school or parish/school organization. See IRS Publication 15-B, De Minimis Benefits.

### To Volunteers

Cash may never be given as a gift to a volunteer. Gifts to volunteers should be nominal in value and can include small gifts, gift cards, or checks.

### From Vendors/Contractors

No employee shall receive any improper payment or gratuity from any business. This includes accepting a gift, favor, service or privilege, including travel or entertainment that exceeds the level of business courtesies extended in accordance with accepted ethical business standards, thereby creating a conflict of interest. A business gift is anything of value for which the recipient does not pay fair market value. See Conflict of Interest Policy for more information.

All gifts received and given must be approved by the pastor, pastoral administrator or school administrator.