

LACKLAND INDEPENDENT SCHOOL DISTRICT

PROCEDURES: Staff & Student Incentive Awards

Goal: Ensure that all staff and student incentive awards meet local, state, and federal guidelines, including the IRS Guidelines related to Taxable Fringe Benefits.

“Incentive” for purposes of these guidelines refer to a “reward” for performing an activity, achieving a milestone, or some other form of recognition.

District funds: The General Fund (Fund 199/195) and the Campus Activity Fund (Fund 461) may be used only to purchase “allowable” staff and student incentives.

Non-District funds: Student Activity Funds and Hospitality Accounts (Fund 865) may be used to purchase any reasonable staff or student incentive. Although these funds belong to the respective student group or faculty, all purchases shall be approved by the student group treasurer, sponsor, and campus principal, as appropriate.

Student incentives shall not violate the UIL Side-by-Side Rules, not the FMNV federal and state guidelines.

Staff prizes won at district-sponsored functions shall be subject to IRS taxes if the non-cash prize value exceeds \$25 and/or the prize (in any amount) is cash or a cash equivalent such as a gift card.

Staff Incentives:

Incentive Types	Description	District Funds Allowability	State or Federal Funds	Non-District Funds Allowability
Items defined as de minimus, value not to exceed \$10 per item	Flash drives, small trophies, ribbons, certificates, plaques, desk accessories or meal voucher for a specific food item(s), etc	Allowable	Not Allowable	Allowable
Gift Cards	Cards with a pre-set dollar limit to be spent as the recipient's discretion	Not Allowable	Not Allowable	Allowable
Gifts, or items that appear to be gifts	Birthday or other holiday gifts, flowers, candy, or gift cards for personal services.	Not Allowable	Not Allowable	Allowable
Food considered as a snack	Cookies, pretzels, nachos, chips, ice cream, water, sports drinks, or snacks from the Food Service Dept.	Allowable	Not Allowable	Allowable
Food considered to be a meal as recognition such as senior day, student or the week, etc.	Pizza, hot dogs, hamburgers, tacos, or other food items that could be considered a meal.	Allowable	Not Allowable	Allowable
School spirit items, not to exceed \$10 per item	T-shirts, caps, fitness bottles, towels, clocks, sport cups.	Allowable	Not Allowable	Allowable
Electronics	Console games, laptop computers, printers, digital cameras, DVD players, iPod, iPad, phones or calculators	Not Allowable	Not Allowable	Allowable
Longevity or service awards	Service pin, certificates, ribbons, other non-cash award (limited to \$10/award)	Allowable	Not Allowable	Allowable
Retirement awards	Plaque, service pin, or other non-cash award (limited to \$50/award)	Allowable (HR Budget Only)	Not Allowable	Allowable

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Student Incentives:

Incentive Types	Description	District Funds Allowability	State or Federal Funds	Non-District Funds Allowability
Items defined as de minimus, value not to exceed \$10 per item	Flash drives, small trophies, ribbons, certificates, plaques, desk accessories or meal voucher for a specific food item(s), etc	Allowable	Not Allowable	Allowable
Gift Cards	Cards with a pre-set dollar limit to be spent as the receipt's discretion	Not Allowable	Not Allowable	Allowable
Gifts, or items that appear to be gifts	Birthday or other holiday gifts, flowers, candy, or gift cards for personal services.	Not Allowable	Not Allowable	Allowable
Food considered as a snack	Cookies, pretzels, nachos, chips, ice cream, water, sports drinks, or snacks from the Food Service Dept.	Allowable	Not Allowable	Allowable
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Note: Meals may be provided to staff only during cloistered all day meetings or during a working lunch. The meeting agenda must be submitted as support for the expense.

Note: Meals may be provided to students during school-sponsored events (academic or athletic) while the students are away from the school campus.

Employee achievement awards, such as length-of-service or safety shall be presented to an employee as part of a meaningful presentation, i.e. End-of-the-Year Employee Recognition & Retiree Event.