Weber County Human Resources Policy 4-800
Employee Recognitions

I. Purpose

The purpose of this policy is to establish consistent standards for employee recognition programs, service anniversary gifts, wellness incentives, raffles, and awards. These programs are intended to recognize employee contributions, milestones, and engagement while ensuring compliance with payroll, tax, budgeting, and reporting requirements.

II. Policy

This policy applies to Weber County employees eligible to receive recognition awards, gifts, or incentives funded, administered, or coordinated by the County.

Anniversary and retirement gifts are limited to benefit-eligible employees, unless an exception is approved by the Human Resources Director.

III. General Policy

Employee recognition awards may include gift cards, physical gifts, paid leave, Health Savings Account (HSA) contributions, or other items as outlined in this policy.

1. Gift cards are considered taxable compensation and must be added to payroll unless explicitly excluded under this policy.
2. Paid leave and HSA contributions will be administered in accordance with applicable County benefit and payroll policies.
3. All awards must fall within the dollar limits established in this policy and are subject to available budget.
4. Recognition programs must be administered in a consistent, equitable, and fiscally responsible manner.

A. Service Anniversary and Retirement Gifts

Employees may receive anniversary or retirement gifts based on years of service according to the approved award tiers below.

1. Anniversary Gifts
    a. 5 years $50 - $100
    b. 10 years $100 - $150
    c. 15 years $150 - $200
    d. 20 years $200 - $250
    e. 25 years $250 - $300
    f. 30 years $300 - $350

2. Retirement $350

Anniversary gifts must be ordered within one (1) year of the employee's milestone anniversary date. In lieu of a physical gift, an employee may order a gift card. The gift cards are the lower end of the tier. All anniversary and retirement gift cards are added to payroll as taxable compensation. Anniversary and retirement gifts are considered service-related gifts and do not need to be treated as taxable compensation.

B. Recognition and Award Programs

From time to time Weber County may conduct recognition or other county sponsored award programs including but not limited to things such as Bravo Awards, holiday and seasonal drawings, wellness recognition activities and awards, and others as deemed appropriate by the Human Resource Director.

Awards may include gift cards or physical prizes within established ranges not to exceed $150 dollars. The County will apply an administrative threshold when determining the taxability of physical gifts. Physical gifts with a value of $100 or less will generally be treated as de minimis fringe benefits and will not be included as taxable compensation. Physical gifts with a value exceeding $100 will not be treated as de minimis for payroll purposes. In such cases, the entire value of the gift will be treated as taxable compensation and included in the employee's taxable wages through payroll.

This administrative threshold is intended to facilitate consistent payroll administration and does not supersede applicable federal tax laws or guidance issued by the Internal Revenue Service. If IRS requirements differ or otherwise require a benefit to be treated as taxable, the County will comply with applicable federal law.

All gift cards are added to payroll as taxable compensation.

C. Roles and Responsibilities

Human Resources is responsible for tracking awards and reporting taxable items to payroll. Payroll is responsible for proper taxation and reporting. If a department awards gifts cards or other recognition awards, they are required to notify Human Resources of the amount of the gift card and who it was awarded to so it can be added and reported to payroll for proper taxation and reporting.

The amount of the awards may be adjusted upon the approval of the Human Resource Director based on inflation, budget constraints, or fiscal directives.

All awards must comply with applicable tax laws and policies.

DATED this 13th day of October, 2026.

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