POLICY:		POLICY NUMBER:
Acceptance of Gifts by Employees		**CC-6**
		PREVIOUS/REPLACES: **Acceptance of Gifts by Employees**
APPROVED BY: **Executive Council**	EFFECTIVE DATE AS OF: **September 21, 2021**	PRIOR VERSIONS: **September 1, 2020**, **January 29, 2020**, **January 15, 2020**, **March 13, 2017**

1. Policy Statement:

All employees must carefully consider whether it is appropriate to accept gifts, hospitality and other benefits. Organizations or individuals may offer employees a gift as an expression of their thanks. The objective of this policy is to provide guidance on when gifts may or may not be accepted.

An employee or an employee's family member should never accept a gift or benefit that could influence or may be viewed to influence any business decision of the Manitoba Institute of Trades and Technology (to be referred to as MITT). A gift should be declined when the objective is to place MITT staff under some obligation.

Employees or an employee's family member are not permitted to accept gifts that have a monetary value of greater than $100 annually per "external party / organization" without the approval of the President and CEO.

When considering the acceptance of a gift, employees are also encouraged to speak to their manager and consider if that offer could be redirected to MITT for use in student or staff related support and in line with our operational needs. If the decision is made to accept the gift personally and the value of the gift is over $25, it must be reported to your manager in writing. It is the manager's responsibility to maintain records of all such gifts and sharing any such disclosure with the Associate Vice-President, Finance & Campus Services or the President in the case of a Vice-President.

Employees should note that accepting gifts personally may have tax implications and they are responsible for advising People Service of gifts that may be classified as "near cash" or over the permitted limit (at the date of this policy $500 combined annual), so the amounts can be included on their T4 or reporting directly. Direction can be found at https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/gifts-awards-social-events.html

An employee may accept the following gifts:

- A token gift of appreciation within the normal standards of courtesy and hospitality.
- Normal presentation of gifts at a presentation.
- A gift that is offered that is consistent with cultural protocol.
- A gift/prize if it is offered to attendees at a conference, seminar or trade show.

Cash gifts are never to be accepted.

In some cases, sound judgment may be required to determine what constitutes a gift, particularly for key staff in business development and external facing roles. If the item being offered (e.g., dinners, fundraisers, sporting events, and cultural events), provides potential business development, networking, fundraising or brand awareness opportunities for MITT and the reason for your participation is clearly work-related, then it may be considered work and not a gift. In such instances prior to acceptance, approval is required by the individual's respective Executive Council member.

2. Scope:

- All employees.
- Levels of gift acceptance and reporting requirments for the President and CEO are included in the Board Governance Manual under the President Expense Policy. All other provisions in this policy apply to the President and CEO.

3. Procedure:

Employees need to exercise good judgement on whether it is appropriate to accept a gift. If an employee is uncertain about a gift it should be reported to their manager immediately. A decision will be made on whether it is appropriate to keep the gift. If viewed as unacceptable, the gift should either be returned with an expression of thanks and an explanation of the policy or alternatively given to charity. For gifts in excess of $100 where pre-approval is not practicable and cultural norms would dictate it offensive not to accept, the employee can accept the gift but must report it to their executive manager as soon as possible. MITT will then consider whether it will return the gift, incorporate it into the property of MITT, or dispose of the asset in a manner than can be applied back to support students and/or institutional advancement (e.g. scholarships and bursaries).

If an employee wins a gift at an event (e.g., silent auction, door prize, etc.), and has paid for the ticket out of their own funds the employee may keep the gift. If the ticket has been purchased through MITT funds or is a benefit of attending a MITT funded event, then the gift acceptance policy applies. In that case, the employee is not permitted to accept the prize if it is valued at greater than $100, and any prize valued over $25 must be reported to the employee's manager in writing.

For sponsored business development, networking, fundraising, and brand awareness opportunities noted in this policy, executive management must give due consideration to public, organizational, and relational interests. At its discretion, MITT may elect to cover the cost of such events if it is determined that doing so would better serve the organizational interest. Employees who have participated in sponsored activities shall retain documentation of approval for any such event, and shall refrain from participating in MITT expenditure decisions (e.g. procurement) if the sponsored event has a monetary value greater than $100 where the sponsoring company or third-party has a financial interest for a period of no less than 12 months from the most recent sponsored interaction.
In addition, employees in this situation should review MITT's conflict of interest policy with their executive manager and People Services to determine if a declaration is required under the policy.

4. **Administration:**

Immediate manager in consultation with the Director of People Services and Organizational Development.

5. **Review:**

This policy will be reviewed by Executive Council every five years.

This policy shall remain in effect until amended or revoked regardless of the five-year review.

6. **Reference:**

Board Governance Policy – President Expense Policy
Board Staff Ethics and Code of Conduct Policy Conflict of Interest Policy

7. **Definitions:**

Family Member: A family member is a husband, wife, (includes common-law wife and husband), son, daughter, brother, sister, mother, father, mother-in-law, father-in-law, sister-in-law, brother-in-law, daughter-in-law, son-in-law, niece, nephew, aunt, uncle, grandparent, grandchild, step-child, step-sister, step-brother, or step-parent, and includes any other member of an individual's family who resides in the same household as the individual.

Gift: Any item, product or service offered by any current or potential student, employee, or vendor which may include (but not limited to): money, gift cards, services, discounts, meals, tickets to events, favours, or other physical items.