



**An Rannóg Seirbhísí Airgeadais  
Financial Services Division**

**Small Gifts & Benefits Policy**

Version 1.0

**(For internal use only)**



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## **Small Gifts & Benefits Policy**

### **1. Context**

The provision of small gifts/benefits to employees, students, non-employees, or participants in a research/medical/survey can benefit Trinity College Dublin, the University of Dublin and is appropriate in particular circumstances.

In line with best practice, the University seeks to manage these expenses in an open and transparent manner to ensure value for money and safeguard the use of public funds.

This policy formalises the University's current practices and procedures for the use of public funds in this regard.

### **2. Purpose**

The purpose of this policy is to set out the guidelines and procedures for the purchase and distribution of small gifts/benefits acquired with University funds and to identify where it is appropriate and necessary in particular circumstances.

### **3. Benefits of the Policy**

The benefit of the policy is to provide claimants and approvers with a clear set of broad principles and guidelines, which should be followed and used to ensure that all small gifts/benefits distributed are justified, appropriate and reasonable, and in line with best practice.

Adherence to the principles and guidelines will also ensure that employees in receipt of small gifts/benefits do not inadvertently become liable to additional payroll taxes.

### **4. Principles**

The following principles underpin the giving of small gifts/benefits, which must be as a result of circumstances that are:

1. Wholly necessary and exclusively for the business of Trinity
2. Properly documented
3. Managed in a consistent and cost-effective manner
4. Specific enough that a third-party reviewer can understand the business purpose for which the expenditure was incurred
5. In the rare circumstances where it is appropriate to reward a staff member with a small gift/benefit, these circumstances must have resulted in a benefit to the University

### **5. Scope**

This policy applies to all small gifts/benefits distributed on behalf of the University regardless of the funding source (core, self-financing, research etc).



## 5.1 What qualifies as a 'small benefit' to an employee?

A small benefit is a qualifying voucher, gift or benefit that has a cash equivalent value i.e. it can be turned into money's worth.

Flowers or chocolates, or other similar perishable gifts with a modest value, for example cakes, a bottle of wine, given to an employee as a token of thanks, congratulations, or condolences are not considered 'small benefits'.

### To note:

- Multiple gifts should not be issued to the same individual for the same circumstances, nor should larger rewards be split to remain under the thresholds below.
- If a small gift/benefit is rewarded to an individual who is under the age of 18 years, the reward should be made with the knowledge of the parent or guardian.

## 6. Policy

### 6.1 Small Gifts/Benefits to Employees

- Gifts or small benefits cannot be provided in lieu of payment for work done.
- All payments for work done must be requested through Payroll Services in HR.
- It is recommended that gifts/benefits to employees are within the €50-€100 range.

In the rare circumstances where it is appropriate to reward a staff member with a small gift/benefit, these circumstances must result in a benefit to the University and are at the discretion of the manager approving the purchase and distribution. However, this policy should be followed to ensure that employees in receipt of small gifts/benefits do not inadvertently become liable to additional payroll taxes.

### 6.2 Small Gifts/Benefits to Students

- Gifts or small benefits cannot be provided in lieu of payment for work done.
- All payments for work done must be requested through Payroll Services in HR.
- It is recommended that gifts/benefits to student are within the €50-€100 range.  
Small gifts/benefits for students can be used in the following circumstances:
  - Prizes
  - Volunteering
  - Other once-off, non-remunerable activities (surveys/research participation etc.)

### 6.3 Small Gifts/Benefits to Research/Medical/Survey Participants

- Gifts or small benefits cannot be provided in lieu of payment for work done.
- All payments for work done must be requested through Payroll Services in HR.



- It is recommended that gifts/benefits to research/medical/survey participants are no more than €50 in value.

Small gifts/benefits to participants in research studies, medical assessments for student exams or survey participants are allowed in certain circumstances where there is a benefit to the University, and are at the discretion of the manager approving the purchase and distribution.

#### **6.4 Small Gifts/Benefits to Non-Employees**

- Gifts or small benefits cannot be provided in lieu of payment for work done.
- All payments for work done must be requested through Payroll Services in HR.
- It is recommended that gifts/benefits to non-employees are no more than €50 in value.

Small gifts/benefits to non-employees should be on a one-off basis in certain circumstances where there is a benefit to the University and are recommended to be no more than €50 in value. They should only be provided in exceptional circumstances such as volunteering or work experience and are at the discretion of the manager approving the purchase and distribution.

### **7. Control and Use of Gift Vouchers**

Gift vouchers should only be used in limited and appropriate circumstances where there is a benefit to the University. There is a reputational and financial impact if gift vouchers are used inappropriately, and the approver must take full responsibility for the purchase, safekeeping and distribution of gift vouchers.

#### **7.1 Physical gift vouchers**

If purchased in advance, physical gift vouchers should be kept in locked storage to ensure appropriate physical security and to protect from theft and loss. Access to the gift vouchers and keys to the locked areas should be limited to the individual(s) responsible for the safekeeping of the gift vouchers.

#### **7.2 Digital gift vouchers**

Digital gift vouchers should be retained securely, and digital access such as passwords or PIN codes only given to the intended recipient of the digital gift voucher.

#### **7.3 TCard credit (an internal gift voucher)**

TCard credit should stay within the recommended limits, and the provisions of the Policy apply in full including Revenue ERR requirements (see Section 8. Revenue's Enhanced Reporting Requirements (ERR)).

Due to the nature of the TCard, which can only be utilised to pay for a limited range of services across campus, it is strongly recommended that TCard credit rewarded to any electronic purse is kept within the €50-€100 range.



TCard credit can be arranged by placing an order with the internal trade supplier TCD CRU in Oracle, category code XM. The contact email for TCard queries is [tcard@tcd.ie](mailto:tcard@tcd.ie).

## 8. Responsibility and Implementation

The Faculty Deans/Chief Officers have overall financial responsibility for their Faculties/Areas and each School/Department under their remit. A Faculty Dean/Chief Officer may, at their discretion, devolve all or part of their financial responsibility to the Heads of School/Area/Directors of TRI or other Office Holder(s). Where the Faculty Dean devolves financial responsibility in part or in full within a unit, control needs to be maintained by that person who is accountable to the Faculty Dean. Final accountability and responsibility shall remain with the Faculty Dean/Chief Officer.

## 9. Revenue's Enhanced Reporting Requirements (ERR)

### 9.1 Background

Finance Act 2022 introduced Section 897C which requires all employers to report details of certain non-salary expenses and benefits given to employees and directors. Reporting of these expenses and benefits commenced on 1 January 2024. From 1 January 2025, the submission of reporting to Revenue must be made by employers on or before the date the gift/benefit is given to the employee.

All employers are required to report details (value and date granted/paid) of the following to Revenue:

- Travel & subsistence reimbursements – both vouched and unvouched (Please see the [Travel Policy](#) for further details).
- Small gifts/benefits – for example gift vouchers, small gifts (all subject to Revenue's Small Benefit Exemption, see Section 8.4 below)

### 9.2 What does this mean for employees?

Details of non-salary payments made to employees, including any small gifts/benefits received, will now form part of an individual's income tax record.

An employee may view any information reported by their employer on their "MyAccount" section of the Revenue website. Please follow the instructions at Revenue's MyAccount registration webpage to create your own account.

### 9.3 How can you help?

To ensure accurate reporting to Revenue, please purchase all gifts via iProcurement. In this way, where a gift to an employee is deemed appropriate and is authorised in line with normal approval processes, the relevant detail will be captured in Flowforma and uploaded to the TCD financial information system, Oracle, facilitating timely reporting to Revenue, and ensuring Trinity is compliant with Revenue requirements. Please find iProcurement Manuals and Guides [here](#).

### 9.4 What is Revenue's Small Benefit Exemption? (SBE)

Generally, where an employer provides a gift (incl. vouchers) or other incentive to an employee, it is subject to payroll taxes in the form of Pay As You Earn (PAYE), Pay Related Social Insurance (PRSI) and Universal Social Charge (USC).



However, under Revenue's Small Benefit Exemption (SBE) rules, there are exemptions from the obligation of the employer to apply payroll taxes and this applies to a maximum number of benefits not exceeding a combined value annual threshold for each employee<sup>1</sup>.

Therefore, a gift of any kind by an employer to an employee or any small gifts/benefits purchased with University funds must always be considered in the context of the SBE which provides that qualifying small benefits may be paid tax-free in certain circumstances. More detail on the SBE can be found at Revenue's [Small Benefit Exemption](#) webpage.

**Cash is specifically excluded** from qualifying as a small benefit. Where a small benefit does not qualify for the SBE, Trinity must apply payroll taxes to the value of the benefit received by the employee.

In an exceptional and unlikely circumstance that the SBE is not applicable, and payroll taxes must be applied, then the unit/area providing the gift voucher is responsible for contacting Payroll Services (HR) with the notional value to be taxed.

Examples of qualifying 'small benefits' to be reported under ERR

- ✓ Qualifying gift vouchers e.g. One4all vouchers. A qualifying voucher can only be used to purchase goods or services and cannot be redeemed, in full or in part, for cash.
- ✓ Long service awards and retirement awards, where Revenue Long Service Award conditions are also met.
- ✓ Gift hampers, however, as a public sector entity, and in line with best practice, it is not expected that Trinity would engage in purchasing gift hampers for its employees.

## 10. Related Documents Links to Revenue guidance:

Small Benefit Exemption	<a href="#">Part 05-01-01e - Small Benefit Exemption (revenue.ie)</a>
Long Service Awards	<a href="#">Service and performance schemes and awards (revenue.ie)</a>
ERR	<a href="#">Enhanced Reporting Requirements Overview (revenue.ie)</a>

## 11. Document/version Control for New Policies

Approved by: Board

Date policy approved: 26 March 2025

Date of next review: 2028/2029

Officer responsible for review: Chief Financial Officer

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<sup>1</sup> The current SBE threshold limit and maximum number benefits can be found at Revenue's [Small Benefit Exemption](#) webpage.



## **APPENDIX I - Completing the Gift Voucher Disbursement Log**

Trinity seeks to manage the costs related to purchase of small gifts/benefits in an open and transparent manner to ensure value for money and safeguarding the use of public funds.

In the instance whereby a gift is being rewarded to;

### **1.1 Employees**

- Where a department deems that it is more appropriate to reward TCard Credit to an employee instead of third-party gift vouchers or incentives, then the value of the TCard credit rewarded must be logged on the Gift Voucher Disbursement Log.
- Information related to other small gifts/benefits for employees will be captured at the point of purchase, and therefore does not need to be included on the Gift Voucher Disbursement Log.

The onus is on the purchasing department to declare any unreported employee gifts/benefits on the gift voucher log.

*As previously stated, if there is any indication that an employee might exceed the Revenue limits detailed in Section 9.4, then the department is responsible for contacting Payroll Services(HR) to ensure that PAYE/PRSI/etc is applied correctly.*

### **1.2 Students**

- All small gifts/benefits for students are to be included on the Gift Voucher Disbursement Log.

### **1.3 Research/Medical/Survey Participants**

- All small gifts/benefits for Research/Medical/Survey Participants are to be included on the Gift Voucher Disbursement Log.
- In some instances, e.g. for research/medical participants, it is not appropriate to routinely provide identifying details of voucher recipients. In this case, please provide a short summary of the research conducted and the anonymised participant reference on the Gift Voucher Disbursement Log.

### **1.4 Non-Employees**

- All small gifts/benefits for non-employees are to be included on the Gift Voucher Disbursement Log.





### **Notes to aid completion of the log**

- Keep a separate log for each Purchase Order Number.
- Record the gift voucher number and value for each gift voucher.
- Ask the person receiving the gift voucher to sign their name in the signature field.
- The Department is required to reconcile all gift vouchers purchased. For example, if a department purchases 5 gift vouchers for €50 but only disburses 2 gift vouchers, their disbursement log should reflect that 3 gift vouchers remain open. When the department disburses the remaining gift vouchers, the log should be amended and resubmitted to reflect this.
- It is the responsibility of the issuing area to return a copy of the Gift Voucher Disbursement Log to [APQuery@tcd.ie](mailto:APQuery@tcd.ie), Financial Services Division, by 10th of the following month.

### **APPENDIX II – Gift Voucher Disbursement Log**

An editable version of the log is available at

<https://www.tcd.ie/financial-services/forms/#acspayableforms>