



PERSONNEL POLICY BULLETIN



Recognition Dinners and Celebrations

Policy Statement

The County may expend funds for recognition dinners and celebrations for employees, volunteers, and/or officials for a County function or event. However, these expenditures shall be limited to \$25 per person in compliance with the Local Government Miscellaneous Expenditures Act.

These types of celebrations will not be treated as a taxable benefit, as they are classified as a “De Minimis” fringe benefit under the IRS Tax Code.

Provisions and Procedures

- A celebration may be held for an individual who exhibits exemplary performance, fiscal responsibility, workplace safety, county-related community service, or other volunteer work as long as the reason for the recognition is documented,
- An employee can only be recognized once per fiscal year,
- An employee can only be recognized once for the same recognition reason (regardless of the timeframe),
- Receptions/events are coordinated by the department,
- The cost associated with the event will be the responsibility of the department,
- The costs of the reception/event must be an approved budget item, and
- Any celebration/reception cannot exceed \$500.