

PERSONAL BENEFIT

It is against UAB policy for UAB employees to receive special benefits as a result of making lodging or travel reservations/expenses or other arrangements/expenses for functions funded by UAB. However, in 1998, the State Legislature passed a law permitting public employees to use 'frequent flyer miles' for personal use even if those miles were earned on UAB business travel, but only if the benefit was individual in nature and not able to be transferred to another individual or to UAB.

It is also against UAB policy for UAB employees to receive Special Benefits as a result of purchase decisions.

Public monies cannot be expended for the personal benefit of an individual. Examples of "individual" include: employees, retirees, students, recruits, lecturers. Therefore, purchases of a personal nature cannot be reimbursed or paid by UAB. Examples of purchases of "a personal nature" include: the framing of a diploma or professional license, a briefcase for an individual, an award banquet or reception for an employee or retiree, greeting cards or gifts (holiday, birthday, sympathy, get well, retirement, personal cell phones, PDA's, computers and books, etc.), flowers, a personal trophy, a personal plaque, or a gift awarded to an individual. Institutional awards by the UAB President or by the UAB Office of Human Resource Management, and associated ceremonial events, are allowable under some limited circumstances.

UAB travel forms or other UAB expenditure requests should not be processed for costs associated with employees providing consulting or other individual services for which UAB does not directly receive the income (or if there is no income involved and UAB does not receive direct benefit).

Items paid for by UAB should not be personalized (monogrammed or engraved with name or initials). Nameplates for desks or doors are exceptions to this rule, as well as business cards and stationary. Also, see the discussion in this section regarding Uniforms.

Traffic violations, parking tickets, or other fines cannot be reimbursed.

The following items are not considered gifts:

1. An items that costs \$4 or less and:
 - a. Has the UAB logo clearly and permanently imprinted on the gift, and
 - b. Is one of a number of identical items you widely distributeExamples include pens, desk sets, and plastic bags and cases.

For additional detail, please reference the IRS publication below.

<http://www.irs.gov/publications/p463/ch03.html>