

Memorial Gifts and Employee Benefit

In accordance with IRS Publication 15-b and the UA Foundation, donations from authorized UALR Foundation accounts made to organizations in memory of university donors are allowed, whereas memorial donations to an organization for university employees or family members who are not donors to the university will no longer be allowed. It must be stated on the purpose of expenditure line of the payment authorization form that the person being memorialized is a donor to the university.

Reimbursements A *de minimis* benefit is any property or service you provide to an employee that has so little value (taking into account how frequently you provide similar benefits to your employees) that accounting for it would be unreasonable or administratively impracticable. Cash and cash equivalent fringe benefits (for example, use of gift card, charge card, or credit card), no matter how little, are never excludable as a *de minimis* benefit, except for occasional meal money or transportation fare.

The maximum *de minimis* value as set by the UA Foundation is \$25.