



Administrative Procedure 4960 GIFT CARDS AND GIFT CERTIFICATES

Responsibility:	<i>Superintendent of Business Services and Treasurer of the Board</i>
Legal References:	<i>Canada Revenue Agency</i>
Related References:	<i>FS-19-AS4 – Pre-Approval Form for the Purchase of Gift Cards/ Certificate Purchases and Accountability Form</i> <i>Administrative Procedure 4380 - Travel Meals & Hospitality Expenditures</i> <i>Administrative Procedure 4400 - One-Over-One Approval</i> <i>Administrative Procedure 4450 - Petty Cash</i> <i>Administrative Procedure 4460 - Procurement Cards</i>
Revisions:	March, 2023; September, 2026
Reviewed:	June 2016, September 2019

1. Guideline

This procedure provides direction to all staff regarding the provision of Gift Cards and Gift Certificates to Employees and Non-Employees of the Waterloo Region District School Board (WRDSB).

Purchase of gift cards/certificates with any WRDSB funds, School Funds, Student Activities Council (SAC), Waterloo Education Foundation (WEFI) or Scholarship funds, requires pre-approval from your supervisor, and must comply with Canada Revenue Agency rules and regulations.

2. Procedure

Employees:

- 2.1 Gift cards/certificates purchased with WRDSB funds or School Generated funds (Schedule A, School Funds, SAC, WEFI, Scholarship) are NOT permitted to be given to employees.
- 2.2 Canada Revenue Agency regulations require that gift cards and gift certificates be treated as “cash in kind”. As such, the value of any gift card/certificate given to a WRDSB employee (albeit in error) would need to be added to the recipient employees T4 taxable earnings.

Note: A gift card/certificate purchased with personal funds and given to an employee is outside the scope of this procedure; no reimbursement of personal expenses can be claimed in such scenarios.

Non-Employees:

- 2.4 Volunteers can receive gift cards/certificates up to \$500 in a year with no tax consequences.
- 2.5 Guest speakers can receive gift cards/certificates up to \$500 in a year with no tax consequences.
- 2.6 It is the responsibility of the school to track the amount/value of gift cards/certificates given to volunteers or guest speakers during the taxation year. FS-19-AS4 must be used to track gift card disbursements.

3. Reimbursement for Purchasing Gift Cards and Gift Certificates

- 3.1 All purchases of gift cards and gift certificates are to be made personally and claimed through the online employee expense reimbursement process. **Gift cards and gift certificates are NOT to be purchased on a WRDSB P-card.**

The following information is required as part of the claim:

- 3.1.1 All disbursements of gift cards/certificates are to be recorded and itemized and the nature of the work performed needs to be identified.
- 3.1.2 For any individual receiving a gift card/certificate, including volunteers, list the amount, names and addresses of each recipient as well as the nature of the work/service being recognized (i.e. helping with hot dog day).
- 3.1.3 The Board is not able to reimburse the expenditures unless all information is provided and both forms in the FS-19-AS4 are attached to the claim.

If you have questions regarding the provision of gift cards, gift certificates, or the process that needs to be followed, please contact finance-expense@wrdsb.ca.