

## UTAH TRANSIT AUTHORITY POLICY

### UTA.05.05

#### HARDSHIP RECOGNITION

1) Purpose

Utah Transit Authority (UTA) recognizes the value of the relationships built between employees, their peers, and management. UTA would like to recognize the hardships associated with death or Serious Illness through a tangible show of support. It's important that this recognition is applied equitably across the organization, which is the purpose of this policy.

2) Definitions

*"Bereavement"* means the period of grief experienced with loss. For the sake of this policy, Bereavement is limited to the death of an eligible loved one or family member.

*"Bereavement Leave"* means time off work to focus on personal and family obligations associated with Bereavement. Eligible relationships are defined in the UTA policy on Paid Time Off – Administrative Employees and any active bargaining agreement.

*"De minimis Fringe"* means any property or service the value of which is (after considering the frequency with which similar fringes are provided by the employer to active employees) so small as to make accounting for it unreasonable or administratively impracticable.

*"De minimis Value"* means an amount set by UTA for tangible items that are occasional or unusual in frequency. Under IRS guidelines, items with a value of \$100 or greater must be taxed.

*"P-Card"* means Purchase Card or the commercial credit card issued to a UTA employee or department for the purpose of buying goods or services. P-Cards are governed by the UTA policy on Spending Authority.

*"Executive/Director"* means the Executive or Director who exists in the employee's chain of command and is of sufficient leadership level to determine the applicability of this policy.

*"Serious Illness"* means an illness, injury, impairment, or physical or mental condition which requires overnight hospitalization (including prenatal care), including the period of incapacity or subsequent treatment in connection with the overnight care.

*"Tangible Gift"* is a gift below UTA's De minimis Value. For the purposes of this policy, the allowable value of a Tangible Gift is up to \$99.

3) Policy

A. Eligibility

1. Bereavement

Eligibility is based on the UTA policy on Bereavement Leave contained within the UTA Employee Handbook and any collective bargaining agreement.

2. Serious Illness

If an employee experiences a Serious Illness, hospitalization, or incapacitation that does not qualify for Family and Medical Leave Act protection or other leave as covered in the UTA Employee Handbook, the employee's manager or supervisor will determine if the condition experienced by an employee meets the criteria for eligibility under this policy. Factors below may be used to guide this decision, but in cases where this is unclear, cognizant Executive/Director will provide a final decision.

- a. Hospital Stay – A new, non-chronic condition that requires the employee to spend one or more nights in a clinical setting under the care of a nurse or physician.
- b. Incapacity – The time when an employee is unable to work, attend school, or perform other regular daily activities due to a serious health condition, treatment, or recovery.

B. Limitations

Federal law permits an employer to give employees gifts of nominal value on a tax-free basis. UTA has designated the maximum value for hardship recognition as less than or equal to \$99 per UTA policy on the Taxation of Awards, Prizes, and Gifts.

1. Tangible Gift

- a. A Tangible Gift is a gift that has a physical presence and can be touched. Examples include electronics, clothing, jewelry, flowers, plants, physical awards, etc.
- b. Gift cards and certificates are not allowed as hardship recognition under this Hardship Recognition policy.
- c. The department admin or member of management with a P-Card may procure a gift in kind not to exceed \$99 in value.

C. Recognition

1. Once a supervisor or manager is aware of a qualifying condition, they are encouraged to communicate with the affected employee to offer sympathy and ask if they are comfortable receiving a gift from their department.
  - a. If the supervisor or manager is not sure if the employee's condition qualifies, they may seek further assistance from the appropriate Executive/Director.
  - b. It is important to recognize each employee's preference for recognition. If an employee expresses they would prefer not to receive a gift, a sympathy card expressing support can be provided to the employee. If an employee expresses disinterest in recognition, UTA will honor their wishes.

4) Review

This policy must be reviewed annually as required by Utah Code.

5) Cross-References

- UTA Employee Handbook
- Family and Medical Leave Act
- UTA.01.01 Ethics
- UTA.05.02 Paid Time Off – Administrative Employees

- UTA.02.01 Spending Authority
- Any Applicable Collective Bargaining Agreement
- UTA.02.17 Taxation of Awards, Prizes, and Gifts
- 26 U.S.C. § 132 Certain Fringe Benefits
- Utah Code § 17B-0-802 Review of Personnel Policies

This UTA policy was reviewed by UTA’s Chief People Officer on 05/29/2026, and approved by the Executive Director on \_\_\_\_\_. This policy takes effect on the latter date.

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Jay Fox  
Executive Director

Approved as to form and content:

DocuSigned by:  
Mike Bell  
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Counselor for the Authority

**History**

Date	Action	Owner
12/21/2022	Board Approved – UTA.05.05 – Hardship Recognition	Chief People Officer
12/21/2022	Adopted – UTA.05.05 Hardship Recognition	Chief People Officer
	Revised – UTA.05.05 Hardship Recognition	Chief People Officer
	Board Reviewed – UTA.05.05 Hardship Recognition	Chief People Officer