

Process:	Non-Salary Compensation		
Contact:	Humanities and Social Sciences	Last Revision Date:	8/16/23
	Financial Services		

Introduction:

Anything monetary or of monetary value provided to an employee other than their base salary; salary supplements or overload pay (such as for additional temporary, acting/interim, or administrative responsibilities); or an “honor” salary supplement (such as for a named or endowed professorship). Both cash and non-cash to an employee includes, but isn’t limited to, items like cash awards, gift cards(**gift cards should never be purchased on Marketplace**), tickets to athletic or cultural events, payments for relocation expenses, provision of a vehicle or vehicle allowance, club memberships, or other special benefits.

Steps for each type on Non-Salary Compensation:

- Cash/Non-cash gifts - When you are considering giving a cash or non-cash gift to an employee it is called non-salary compensation. Such gifts are compensation that is reportable and taxable, and should be treated as such by completing the non-salary compensation form and having the appropriate approval in advance of giving the gift.
- Non-employee gifts- Reason for non-employee gifts; to include assessment incentives should have the recipients name, ID# if student, address, and signatures once gift is received
- Awards - One-time award recognition programs established and administered at the college/division, university, or UNC level, such as the university’s annual Awards for Excellence and Service Recognition programs are approved already. Any other awards of non-salary compensation at the departmental or unit level requires approval.
- Relocation Expenses- See HR process
<https://chass.ncsu.edu/intranet/human-resources/processes-and-forms/relocation/>
- Research Incentives – See Research Administration
http://www.chass.ncsu.edu/research/administration/post-award/cash_giftcards.php

All non-salary compensation has to be paid from non-state appropriated funds. The non-salary compensation form must be completed for all types in advance. Payments must be done by voucher. Please submit the signed copy of the non-salary compensation form with FSR form and any other documentation to financial services.

Additional References: Policy 05.15.03 Non-Salary and Deferred Compensation:
<http://policies.ncsu.edu/policy/pol-05-15-03>