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| Employee Recognition Program | **Last Revision:** | November 2017 |
| **Last Reviewed:** | November 2017 |
| **Applies to the following group of THA companies:** | * Island Health Care * Island Hospice * Independent Life at Home * Ideal Aging * RightHealth® * THA Services * Palliation Choices |
| **Included in the following THA Manual** | Administrative Policies & Procedures  Talent Management |

###### PURPOSE

To show appreciation for one's achievements and motivate employees to perform with excellence and provide loyalty to the company.

1. THA Group recognizes the accomplishments made by its employees. It is committed to honoring and encouraging individuals and teams who contribute through their efforts and actions to the success of the organization. Recognition may involve:
   1. Giving praise;
   2. Granting awards; and
   3. Celebrating and communicating successes.
2. Recognition will be linked to the Strategic Imperatives by supporting defined goals and values. It will focus on creating an enduring effect for employees and the organization.
3. The THA Group Employee Recognition Program provides guidelines for the following types of recognition:
   1. Company-wide recognition,
   2. Department recognition; and
   3. Individual recognition.

###### ELIGIBILITY CRITERIA

THA Group formally acknowledges significant events involving our employees. The type of acknowledgement is based on employment status as well as the circumstances surrounding the event.

**To be eligible for recognition, the employee must meet one of the following criteria:**

1. Full-time or part-time employee of Island Health Care, Island Hospice, Independent Life at Home, Ideal Aging, RightHealth or THA Services .
2. PRN employee who is available on a regular basis and actively working (i. e., physical therapist, occupational therapist, speech therapist, social worker, etc.).
3. Independent Life at Home employee who has worked a minimum of 200 hours in a 3-month time period.

Questions regarding eligibility status will be directed to the Vice President of Talent Management and the President and CEO for approval.

SIGNIFICANT EVENTS

Significant events requiring acknowledgement include:

1. Employee birthdays.
2. Employee marriages
3. A death in the employee’s immediate family, immediate family is defined in bereavement policy.
4. The birth or adoption of a child.
5. Company Anniversary.
6. Appreciation of service on resignation and/or retirement. Catastrophic events (fire, flood, major accident, etc.).

GUIDELINES FOR RECOGNITION

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| Event | **Acknowledgement** | **Budget** |
| **Birthday** | * Acknowledgement in the employee newsletter |  |
| **Marriage** | * Email notification to all employees |  |
| **Death in the family** | * Card |  |
| **Birth** | * Email notification to all employees |  |
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| **Company Anniversary** | Service Awards   * 2 year * 5 year * 10 year * 15 year * 20 year | Pin  Bowl  Bowl  Bowl  Bowl |
| **Resignation/Retirement** | * Retirement Party * Gift | $50.00 |
| **National Celebrations** | * March   + National Social Worker’s Month   + Health Care HR week (for HR professionals in healthcare settings)   + Registered Dietitian Day * April   + Administrative Professionals Week   + Occupational Therapy Month   + Health Information Professionals Week   + National Healthcare Volunteer Week * May   + National Nurses Week   + Better Hearing and Speech Month (for Speech-Language Therapists) * June   + National Nursing Assistants Week (for CNAs and PCAs)   + Wound Care Awareness Week   + National Healthcare Risk Management Week * October   + National Physical Therapy Month   + National Pastoral Care Week (for Spiritual Care Coordinators/Chaplains)   + National Case Management Week   + National Healthcare Quality Week (for Performance Excellence employees) * November   + National Home Health, Hospice and Palliative Care Month   + National Home Care Aide Week (for HHAs)   + National Nurse Practitioner Week | Small Gift |
| **Catastrophic Event** | * Response to be determined by CEO. |  |

### **Taxable Income to Employees**

All cash or gift cards of any amount are taxable to the employee. Likewise, monetary prizes, as well as non-monetary bonuses like vacation trips are taxable compensation – not just for income taxes, but also for FICA. Withholding applies.

* On the other hand, non-cash gifts of minimal value, such as a **holiday turkey, mostly are not taxable** for employees if they are under $75 per year.
* **Gifts worth more than $75 are taxable.**
* Gifts awarded for length of service or safety achievement are not taxable, so long as they are not cash, gift certificates or points redeemable for merchandise. **The tax-free value is, however, limited to $1,600** for all awards to one employee in a year.

# De Minimis Fringe Benefits

In general, a de minimis benefit is one for which, considering its value and the frequency with which it is provided, is so small as to make accounting for it unreasonable or impractical. De minimis benefits are excluded under Internal Revenue Code section 132(a)(4) and include items which are not specifically excluded under other sections of the Code. These include such items as:

1. Controlled, occasional employee use of photocopier
2. Occasional snacks, coffee, doughnuts, etc.
3. Occasional tickets for entertainment events
4. Occasional meal money or transportation expense for working overtime
5. Group-term life insurance for employee spouse or dependent with face value not more than $2,000
6. Flowers, fruit, books, etc., provided under special circumstances
7. Personal use of  a cell phone provided by an employer primarily for business purposes

**Employees Receiving Gifts from Clients, Patients and/or Families**

Gifts from clients, patients and/or families to employees are generally prohibited. This policy includes, but is not limited to, gifts or loans for any purpose. On some occasions (birthdays or holidays) an employee may be presented with a gift. If so, employees must inform the patient that their manager should first be consulted. Asking patients to donate money for any cause or organization is prohibited under any circumstance.

**Company-Wide Recognition Program**

**Praise it Forward**: Designed for all employees to recognize others efforts in the actions taken to promote excellence.

**Submission of Nominee**

Nominator with submit a “praise it forward” via completing the “Praise it Forward Nomination Form” found on the employee resources page or at this link: <http://www.thagroup.org/employee-resources/praise-forward/>

**Submission Management**

Form submissions will be delivered via email confirmation to Marketing ([marketing@thagroup.org](mailto:marketing@thagroup.org)), which will include a copy of the nominator’s submission. Marketing will then forward the submission to the nominee and the nominee’s direct supervisor. Wufoo (online form builder) reporting is also available to verify all submissions. At the end of each quarter, a Wufoo report will be generated, showing the names of all nominators and nominees with submission dates.

**Prize Drawings**

Upon submission, nominee will be entered in a prize drawing for an opportunity to win a $50 Visa gift card for each winner. Prize drawings will occur on a quarterly basis, with one winner from all nominations , regardless of the number of entries made or received. Winners will be selected via random name selection program online.

**Recognition**

Submissions and winners will be highlighted in employee newsletters, social media and/or the THA Group blog.

Other acknowledgement activities or recognition programs are coordinated by the Corporate office designee.