

# Children's of Alabama Compliance Corner

## In the Spirit of Giving

As the holidays approach, we need to keep in mind policies about the giving and receiving of gifts in the workplace. Giving or receiving gifts may create issues with federal laws or IRS regulations and can be a conflict of interest. What is a conflict of interest? Conflicts of interests occur when a person's judgment to make good business decisions is influenced by a potential financial or personal gain.

## When Is Gift Receiving Acceptable?

Generally, a gift is acceptable if the gift

- is of *nominal* (small) value
- can be *shared* with other employees



Examples: A tray of food brought to a group of employees by a patient family; a tin of cookies from a vendor that is shared with the department; or a home-made memento from a patient.

## When Is Gift Giving or Receiving Not Acceptable?

Examples include

- Gift cards or cash -Children's cannot give a gift card to an employee without creating a tax liability for the employee
- Giving gift cards or other gifts to physicians-this could create Stark Law issues
- Giving gifts to our patients- this could create issues with the beneficiary inducement rules (only Child Life and Social Services are authorized to give gifts to patients/families)
- Gifts from vendors must be shared with your department or the gifts can create a conflict of interest.

## Questions?

Commonly encountered potential conflict of interest situations can be found on page 9 in the **Code of Conduct**. How to manage potential conflicts can be found at [https://www.childrensal.org/workfiles/support\\_services/compliance/identifying%20and%20managing%20conflicts%20of%20interest.pdf](https://www.childrensal.org/workfiles/support_services/compliance/identifying%20and%20managing%20conflicts%20of%20interest.pdf).

If you still have questions or need to report a potential conflict of interest, please contact the Compliance Coordinator at [salena.stalker@childrensal.org](mailto:salena.stalker@childrensal.org)